

**Deloitte & Touche LLP**

**FEE APPLICATION**

**SALANT CORPORATION**

**DECEMBER 29, 1998 – MAY 11, 1999**

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In re: )  
SALANT CORPORATION, ) Chapter 11  
 ) Case No. 98-10107  
 ) Honorable Cornelius Blackshear  
Debtor. ) U.S. Bankruptcy Judge  
-----)

**APPLICATION  
OF DELOITTE & TOUCHE LLP  
FOR APPROVAL OF PROFESSIONAL FEES AND EXPENSES**

Deloitte & Touche LLP ("D&T"), accountants for Salant Corporation, the debtor and debtor-in-possession (the "Debtor") in the above-referenced Chapter 11 case, hereby submit this application ("Application") for an order approving fees and expenses for the period December 29, 1998 through May 11, 1999 (the "Application Period"). D&T respectfully represent as follows:

**BACKGROUND AND CASE HISTORY**

1. On December 29, 1998 (the "Filing Date"), the Debtor filed with this Court a voluntary petition for relief under Chapter 11 of the Bankruptcy Code, and have operated their business as a Debtor-In-Possession throughout this bankruptcy proceeding pursuant to 11 U.S.C. §§1107 and 1108. No trustee or examiner has been appointed in these Chapter 11 cases.
2. The Debtor is a Delaware corporation that has its principal place of business at 1114 Avenue of the Americas, New York, New York. The Debtor designs, manufactures, imports and markets to retailers throughout the United States brand name and private label apparel products primarily in three product-categories: (i) menswear; (ii) children's sleepwear and underwear; and (iii) retail outlet stores. The Debtor sells its products to department and specialty stores, national chains, major discounters and mass volume retailers throughout the United States, including Federated Department Stores, Inc., May Company, Dillards Department Stores, Dayton Hudson, Sears, Roebuck & Co., Wal-Mart, and K-Mart.
3. D&T was approved to represent the Debtor by a Court Order dated December 29, 1998. The Order specified that D&T was engaged nunc pro tunc to the date of its retention by the Debtor on

December 28, 1998. D&T was engaged to perform required consulting and accounting services on behalf of the Debtor as enumerated on the accompanying Affidavit of Matthew Benjamin dated December 23, 1998 (**Exhibit I**). The Debtor resolved to employ D&T as its consultants and auditors, having determined that D&T was well suited to provide effective and economical assistance in this Chapter 11 case. D&T has worked on matters for the Debtor throughout the period from December 29, 1998 through the present time.

4. On December 29, 1998, pursuant to 11 U.S.C. §327, this Court authorized the Debtor herein to retain D&T as its independent auditors, accountants and tax consultants in connection with this Chapter 11 case to render the following services to the Debtor during the pendency of this Chapter 11 case requested by the Debtor and as agreed to by D&T, including, among other things:

- (a) Perform audit services, including the audit of the financial statements for the year ended January 2, 1999 and thereafter and limited quarterly review services and to assist the Debtor in its preparation of various forms and reports required to be filed with the Securities and Exchange Commission and other regulatory entities;
- (b) Assist in the preparation of income tax returns through tax return review services and render other tax compliance and consulting services;
- (c) Render accounting assistance in connection with schedules required by the Court;
- (d) Confer with the Debtor on the preparation of submissions to the Court;
- (e) Assist the Debtor with the preparation of a business plan;
- (f) Assist with the analysis and revision of the Debtor's plan of reorganization;
- (g) Consult with the Debtor's management and to advise in connection with other business matters;
- (h) Review the Debtor's liquidation analysis;
- (i) To the extent D&T deems appropriate, to assist the Debtor in preparing for testimony;
- (j) Assist the Debtor with the preparation of the Schedules of Assets and Liabilities and the Statement of Financial Affairs;
- (k) Assist with the analysis of sales of various assets of Debtor, if any, including, if acceptable to D&T, appraisals and/or valuations of certain assets;
- (l) Assist with such other matters as management or counsel to the Debtor may request from time to time, including computer consulting services;
- (m) Additionally, D&T may, to the extent requested and as agreed to by D&T and consistent with its professional standards, attend creditors' committee meetings with

the Debtor's creditors and/or their representatives and make appearances before the court.

5. All services for which compensation is sought herein were rendered by D&T to the Debtor solely in connection with this Chapter 11 case and not on behalf of the creditors, individual equity holders, or other person(s). Certification of the certifying professional is shown in **Exhibit II**.

### COMPENSATION PAID AND ITS SOURCES

6. During the Application Period, D&T has received no payment or promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection this Chapter 11 case, and there is no agreement or understanding between D&T and any other person(s) other than members of the firm for the sharing of compensation to be received for services rendered in these Chapter 11 case.

7. D&T has performed its responsibilities in a cost-effective manner commensurate with providing the high quality of professional advice required by the Debtor. D&T has met with the management of the Debtor and believes that the Debtor is pleased with the quality, nature, and results achieved from D&T's assistance.

8. D&T is cognizant of, and in agreement with, the Court's and the Debtor's desire that the professional fees for the reorganization be limited wherever possible consistent with the Debtor's ability to perform its fiduciary responsibilities. Accordingly, D&T has worked with the Debtor and other professionals in these cases to avoid duplicative effort and to minimize the level of professional fees.

9. **Exhibit III** sets forth in detail the hours worked and professional fees incurred by matter number and individual.

10. D&T maintains records of the time expended by person as well as the actual out-of-pocket expenses incurred. D&T has prepared a summary and detailed invoice showing hours worked, activities performed by day by professional, a summary matrix of activities by professional, and identification of expenses incurred by professional, day, and major category. The invoice for the Application Period is summarized in **Exhibit IV**.

11. Upon D&T's knowledge and belief, the rates sought for approval herein are below or commensurate with the usual and customary rates charged for services performed by accountants and reorganization consultants in bankruptcy cases of this nature. The hourly fees charged to clients are dependent upon the experience of the individuals assigned to the engagement. The hourly rates charged to the Debtor for services performed by D&T are attached as **Exhibit V**.

## SUMMARY OF SERVICES RENDERED BY D&T DURING THE PERIOD

12. This Application does not detail each and every financial analysis, meeting, discussion, and conference held, all research conducted, or each of the numerous tasks performed by D&T during the Application Period. This Application describes the major areas to which D&T has devoted substantial attention, categorized as follows:

	<u>Matter #</u>	<u>Description of Activity Category</u>
A.	7	Disclosure Statement and Reorganization Plan (Accountants and Auditors ("A&A") and Tax Professionals)
B.	8	Case administration – (A&A and Tax Professionals)
C.	61	General A&A Audit – For year ended January 2, 1999 (A&A and Tax Professionals)
D.	62	General A&A Review Services – Interim Reporting - For year ended January 1, 2000 (A&A Professionals)
E.	91	General Information Systems Review – For year ended January 2, 1999 (Consultants)

A. Disclosure Statement and Reorganization Plan (A&A) and Tax Professionals)

D&T assisted in the analysis, consultation and review related to the filing of the Debtor's Disclosure Statement and Reorganization Plan.

B. General A&A Audit – For year ended January 2, 1999 (A&A and Tax Professionals)

D&T performed recurring accounting and auditing services in connection with the audit of the Debtor' consolidated financial statements for the year ending January 2, 1999 included in the Debtor' annual report on Form 10-K filed with the Securities and Exchange Commission.

C. Case administration – (A&A and Tax Professionals)

D&T performed general bankruptcy fee application filing for submission to the Courts.

D. General A&A Review Services – Interim Reporting - For year ending January 1, 2000 (A&A Professionals)

D&T performed recurring limited review of the Debtor' consolidated financial statements included in the Debtor' April 2, 1999 quarterly report on Form 10Q filed with the Securities and Exchange Commission.

E. General Information Systems Review – For year ended January 2, 1999 (Consultants)

D&T consulted with Debtor's management and reviewed the Debtor's Information System plans.

**EXPENSES**

13. D&T maintains contemporaneous records of expenses and has incurred actual and necessary out-of-pocket expenses for the application period of \$40,471.09. Attached hereto and contained in **Exhibit IV** is a detailed listing delineated by category, by professional. D&T maintains and has available detailed receipts supporting all expenses in excess of \$25.00.

**CONCLUSION**

15. In accordance with the factors enumerated in 11 U.S.C. §330, the amounts requested by D&T are fair and reasonable given (a) the complexity of the case; (b) the actual time expended; (c) the nature and extent of services rendered; (d) the value of such services and (c) the costs of comparable services other than in a case under the Bankruptcy Code.

WHEREFORE, D&T respectfully requests compensation of \$486,243.20 in fees, \$40,471.09 in expenses, less an advance payment of \$100,000 for a total of \$426,714.29 for the application period.

Dated: May 28, 1999  
New York

Deloitte & Touche LLP

By /s/ Matthew Benjamin

Matthew Benjamin  
Partner



**EXHIBIT I**

**AFFIDAVIT OF  
MATTHEW BENJAMIN**

Brad Eric Scheler (BS-4862)  
 Robert E. Gerber (RG-6256)  
 FRIED, FRANK, HARRIS, SHRIVER  
 & JACOBSON  
 (A Partnership Including  
 Professional Corporations)  
 Attorneys for the Debtor  
 and Debtor-in-Possession  
 One New York Plaza  
 New York, New York 10004  
 (212) 859-8000

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

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In re: :  
 SALANT CORPORATION, : Chapter 11  
 : Case No. 98-10107 (CB)  
 Debtor. :

- - - - - x

AFFIDAVIT OF MATTHEW BENJAMIN PURSUANT TO  
 BANKRUPTCY RULE 2014 AND LOCAL BANKRUPTCY  
 RULE 2014-1, ON BEHALF OF DELOITTE & TOUCHE  
 LLP AS PROPOSED INDEPENDENT AUDITORS,  
 ACCOUNTANTS, AND TAX CONSULTANTS FOR  
 DEBTOR-IN-POSSESSION

STATE OF NEW YORK )  
 ) ss.:  
 COUNTY OF NEW YORK )

MATTHEW BENJAMIN, being duly sworn, deposes and says:

1. I am a partner in the professional services firm of  
 Deloitte & Touche LLP ("Deloitte"), which maintains offices at 2  
 World Financial Center, New York, New York 10281 and in other  
 cities. I submit this Affidavit in connection with the  
 application of Salant Corporation, the above-captioned debtor and

debtor-in-possession (the "Debtor"), to retain Deloitte, pursuant to section 327(a) of title 11 of the United States Code (the "Bankruptcy Code"), as its independent auditors, accountants, and tax consultants in this chapter 11 case, and to provide the disclosures required under Rule 2014(a) of the Federal Rules of Bankruptcy Procedure.

2. To the best of my knowledge and insofar as I have been able to ascertain, Deloitte does not hold or represent any interest adverse to the Debtor's estate.

3. Additionally, to the best of my knowledge and insofar as I have been able to ascertain, Deloitte:

(A) is not a creditor, an equity security holder, or an insider of the Debtor;

(B) is not and was not an investment banker for any outstanding security of the Debtor;

(C) has not been, within three years before the date of the filing of the petition, an investment banker for a security of the Debtor, or an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtor;

(D) is not and was not, within two years before the date of the filing of the petition, a director, officer or employee of the Debtor or of an investment banker specified in subparagraph (B) or (C) above; and

(E) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor or an investment banker specified in subparagraph (B) or (C) above, or for any other reason.

Accordingly, to the best of my knowledge, Deloitte is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code.

4. Disclosure with respect to whether or not Deloitte has or has had "connections" with the Debtor, its creditors or other parties-in-interest, their respective attorneys and accountants, the Office of the United States Trustee or any employee of that office, insofar as I have been able to ascertain, is set forth in the attached Exhibit A.

(a) As the Debtor's independent auditor, Deloitte has audited the financial statements of the Debtor for over fifty years. Deloitte has, since the date of appointment as auditor, performed various other accounting, consulting and tax services.

(b) Deloitte has performed professional services in unrelated matters for certain of the creditors and other parties-in-interest whose names appear on the initial list of the Debtor's 20 largest creditors, specifically as noted on Exhibit A. Deloitte has provided various professional accounting, tax and management information systems services to these companies and/or their affiliates. Deloitte has provided litigation support services to Kramer, Levin, Naftalis & Frankel ("Kramer Levin") counsel for the Indenture Trustee for the Debtor's 10-½% Senior Secured Notes and has engaged Kramer Levin to represent Deloitte in matters unrelated to this chapter 11 case. Deloitte has not been retained to assist any of these companies with

regard to this chapter 11 case, nor will Deloitte accept any engagement for such creditors related to the Debtor or this chapter 11 case without approval of the Court.

(c) Deloitte has retained Fried Frank on a number of occasions to perform various unrelated legal services on Deloitte's behalf.

(d) The Debtor has numerous additional creditors, equity security holders and other parties-in-interest with whom it maintains significant business relationships beyond those identified in paragraph (b). Deloitte may have audit, tax, consulting or other professional relationships with such entities or persons or Deloitte may, from time to time, perform professional services for such entities or persons unrelated to the Debtor or its business affairs. See Schedule A, attached hereto. However, Deloitte will not provide professional services to such entities or persons in the future on matters related to the Debtor's chapter 11 case.

(e) Prior to the date upon which this case was filed (the "Filing Date"), Deloitte received approximately \$893,000 in fees for services rendered to the Debtor in 1998. To the extent that Deloitte has a prepetition claim of approximately \$3,000 against the Debtor, Deloitte agrees to waive such claim subject to and effective upon its retention pursuant to the Application. In addition, in connection with this retention of Deloitte, Deloitte has received from or on behalf of the Debtor, an

advanced payment of \$100,000 on account of services Deloitte would perform for the Debtor and out-of-pocket disbursements it would incur in connection with such services. This advance payment is being held by Deloitte as a general retainer for post-Filing Date services and expenses. Deloitte will continue to hold that amount pending further order of this Court.

(f) To the best of my knowledge and belief, all past associations where the Debtor's creditors or other parties-in-interest were involved (albeit with matters unrelated to this chapter 11 case) are disclosed herein or on the attached Schedule.

5. To the best of my knowledge, Deloitte has not been retained to assist any entity or person other than the Debtor on matters relating to, or in connection with, this chapter 11 case. If Deloitte's proposed retention by the Debtor is approved by this Court, Deloitte will not accept any engagement or perform any service for any entity or person other than the Debtor in this chapter 11 case without approval of the Court. Deloitte will, however, continue to provide professional services to entities or persons that may be creditors or equity security holders of the Debtor or parties-in-interest in this chapter 11 case, provided that such services do not relate to, or have any direct connection with this chapter 11 case or the Debtor.

6. None of the "connections" listed above, in my view, gives rise to an adverse interest or affects Deloitte's disinterestedness nor is likely to do so in the future.

7. The Debtor has requested that Deloitte continue to provide various accounting services to the Debtor during the pendency of this chapter 11 case requested by the Debtor and as agreed to by Deloitte, including, among other things:

(a) to perform audit services, including the audit of the annual financial statements for the year ended January 2, 1999 and thereafter and limited quarterly review services and to assist the Debtor in its preparation of various forms and reports required to be filed with the Securities and Exchange Commission and other regulatory entities;

(b) to assist in the preparation of income tax returns through tax return review services and render other tax compliance and consulting services;

(c) to render accounting assistance in connection with schedules required by the Court;

(d) to confer with the Debtor on the preparation of submissions to the Court;

(e) to assist the Debtor with the preparation of a business plan;

(f) to assist with the analysis and revision of the Debtor's plan of reorganization;

(g) to consult with the Debtor's management and to advise in connection with other business matters;

(h) to review the Debtor's liquidation analysis;

(i) to the extent Deloitte deems appropriate, to assist the Debtor in preparing for testimony;

(j) to assist the Debtor with the preparation of the Schedules of Assets and Liabilities and the Statements of Financial Affairs;

(k) to assist with analysis of sales(s) of various assets of Debtor, if any, including, if acceptable to Deloitte, appraisals and/or valuations of certain assets; and

(l) to assist with such other matters as management or counsel to the Debtor may request from time to time, including computer consulting services.

Additionally, Deloitte may, to the extent requested and as agreed to by Deloitte and consistent with its professional standards, attend creditors' committee meetings with the Debtor's creditors and/or their representatives and make appearances before the Court.

8. Deloitte respectfully submits that, for the reasons set forth in this Affidavit and in the application accompanying this Affidavit, permitting Deloitte to continue as the Debtor's independent auditors, accountants, and tax consultants is in the best interests of the estate and will conserve the estate's assets. There are substantial economic, as well as business, reasons for authorizing Deloitte to be so retained. Attempting to substitute another professional firm would deprive the Debtor of Deloitte's familiarity with, and knowledge of, the Debtor's operations gained through over fifty years experience in serving the Debtor. Through such familiarity, Deloitte has gained knowledge of many aspects of the Debtor's operations and business, which will be invaluable and not readily replaceable



without very significant additional cost. Thus, Deloitte is particularly well suited to be the Debtor's independent auditors, accountants, and tax consultants in this chapter 11 case, and the use of any other accounting firm would subject creditors to significant additional costs that would not otherwise be incurred. Moreover, the audit of the financial statements of the Debtor for the fiscal year ended January 2, 1999 has already commenced, and Deloitte has already expended substantial efforts thereon.

9. Should this Court approve the retention of Deloitte as the Debtor's independent auditors, accountants, and tax consultants, Deloitte will continue, without interruption, to perform the services it is currently providing described in this Affidavit and the Debtor's application accompanying this Affidavit. Consistent with our normal practice, we will review all work activities in advance with management of the Debtor as appropriate in our judgment.

10. Deloitte's requested compensation for professional services rendered for the Debtor shall be based upon the time expended to render such services and at billing rates commensurate with the experience of the person performing such services, and will be computed at the hourly billing rates customarily charged by Deloitte for such services, subject to normal adjustment from time to time and other factors. Expenses will be charged at actual costs incurred (and will include

charges for typing, copying, travel, telephones, computer rental, etc.).

11. Deloitte understands that, in accordance with the Bankruptcy Code, final payment and all interim payments are subject to approval by this Court and the filing of applications for fees and disbursements containing, among other things, a general description of services rendered, a reasonably detailed breakdown of the disbursements incurred and an explanation of billing practices.

12. The customary hourly rates of Deloitte are as follows:

Partners/Principals	\$450-\$550 per hour
Senior Managers and Managers	\$250-\$450 per hour
Seniors/Staff	\$130-\$220 per hour

In the normal course of business, Deloitte reviews its hourly rates during the year. Deloitte requests that the rates be revised to the regular hourly rates which will be in effect at such time.

13. In addition to the hourly rates as may be in effect, Deloitte customarily charges its clients for the cost of ancillary services, including photocopying charges, long distance telephone calls, facsimile transmissions, messengers, courier mail, computer and data bank time, word processing, secretarial overtime and temporaries, overtime meals, overtime and late night transportation, travel, lodging, the catering of meetings and

business meetings, meal charges for business meetings, postage, printing, transcripts, filing fees, document retrieval, etc. Subject to this Court's order(s) with respect to the reimbursement of expenses, Deloitte will be seeking reimbursement of all such charges incurred on behalf of the Debtor.

14. To the best of my knowledge, no promises have been received by Deloitte, nor any partner or employee thereof, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code, and neither Deloitte, any partner of the firm, employee, nor I have any agreement with any entity unrelated to Deloitte to share with such entity any compensation received by Deloitte in connection with this case.

15. Neither I, any partner or employee who will work on the engagement, or my firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtor's estate. Similarly, to the best of my knowledge, Deloitte is a "disinterested person" as that term is defined in sections 101(14) and 327(a) (as limited by section 1107(b)) of the Bankruptcy Code.

16. By reason of the foregoing, I believe that Deloitte is eligible for employment and retention by the Debtor pursuant

to sections 327 and 328 of the Bankruptcy Code and applicable  
Bankruptcy Rules.

/s/ Mathew Benjamin  
MATTHEW BENJAMIN  
PARTNER

Sworn to before me this  
23<sup>rd</sup> day of December, 1998

/s/ Kenneth S. Browd  
Notary Public  
State of New York  
No. 01BR5071618  
Qualified in Kings County  
Commission Expires January 21, 1999  
228653

**EXHIBIT A**

EXHIBIT "A"

Parties in Interest (or who are involved in this case) for Which  
Deloitte & Touche LLP has Provided or is Currently Providing  
Services Unrelated to this Chapter 11 Case

Ack-Ti-Lining, Inc., subsidiary of Collins & Aikman Corporation  
Apollo Advisors, L.P.  
Bankers Trust and affiliates and subsidiaries  
Bear Stearns & Co., Inc. and affiliates and subsidiaries  
Boston Safe Deposit and Trust Company  
Chase Manhattan Bank and affiliates and subsidiaries  
China United Garments Manufacturing and affiliates and  
subsidiaries  
CitiBank and affiliates and subsidiaries  
CitiCorp and affiliates and subsidiaries  
CIT Group and affiliates and subsidiaries  
DDJ Capital Management, LLC  
The Disney Company  
Fried, Frank, Harris, Shriver & Jacobson  
Greenwood Mills, Inc.  
Hebb & Gitlin  
Icahn & Co., Inc.  
Jefferies & Company, Inc.  
Kramer, Levin, Naftalis & Frankel  
Lazard Freres & Co. and affiliates and subsidiaries  
Magten Asset Management Corp.  
Merchantile-Safe Deposit and Trust Company and affiliates and  
subsidiaries  
Mellon Bank and affiliates and subsidiaries  
NationsBank, N.A. and affiliates and subsidiaries  
Otterbourg, Steindler, Houston & Rosen  
Quickresponse Services, Inc.  
State Street Bank & Trust Company and affiliates and subsidiaries  
US Office Products Co.  
Carl Icahn

Falk, Robert (tax client)  
Rodgers, John (tax client)  
Katz, Robert (tax client)

**EXHIBIT B**



Brad Eric Scheler (BS-4862)  
Robert E. Gerber (RG-6256)  
FRIED, FRANK, HARRIS, SHRIVER  
& JACOBSON  
(A Partnership Including  
Professional Corporations)  
Attorneys for the Debtor  
and Debtor-in-Possession  
One New York Plaza  
New York, New York 10004  
(212) 859-8000

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: :  
SALANT CORPORATION, : Chapter 11  
Debtor. : Case No. 98-10107 (CB)

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ORDER PURSUANT TO SECTIONS 327 AND  
328 OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULE 2014, AND LOCAL  
BANKRUPTCY RULE 2014-1 AUTHORIZING  
DEBTOR-IN-POSSESSION TO RETAIN AND  
EMPLOY DELOITTE & TOUCHE LLP AS  
INDEPENDENT AUDITORS, ACCOUNTANTS,  
AND TAX CONSULTANTS

Upon the application (the "Application") of Salant Corporation, the above-captioned debtor and debtor-in-possession (the "Debtor"), for an order pursuant to sections 327 and 328 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Bankruptcy Rules (the "Local Rules") authorizing the Debtor to retain and employ Deloitte & Touche LLP ("Deloitte") under a general retainer to

provide services to the Debtor as its independent auditors, accountants, and tax consultants in this chapter 11 case;

And upon the affidavit of Matthew Benjamin a partner of Deloitte sworn to on December 23, 1998;

And it appearing that this Court has jurisdiction over the Application pursuant to 28 U.S.C. §§ 157 and 1334 and that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2);

And this Court being satisfied that (i) Deloitte does not hold or represent an interest adverse to the Debtor, its estate or its creditors, (ii) Deloitte is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, and (iii) the employment and retention of Deloitte is necessary and in the best interests of the Debtor, its estate and its creditors; and notice of the Application having been given to the Office of the United States Trustee, Otterbourg, Steindler, Houston & Rosen, counsel for The CIT Group/Commercial Services, Inc., the Debtor's prepetition secured working capital lender, and Kramer, Levin, Naftalis & Frankel, counsel for the Indenture Trustee for the Debtor's 10-1/2% Senior Secured Notes, due December 31, 1998; and it appearing that no further notice of the Application need be given, and sufficient cause appearing therefor; it is

ORDERED that, pursuant to sections 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1, the Debtor is authorized and empowered to retain and employ Deloitte

as its independent auditors, accountants, and tax consultants under a general retainer; and it is further

ORDERED that the compensation to be paid to Deloitte for services to be rendered to the Debtor plus reimbursement of disbursements incurred in connection with such representation shall be determined by this Court upon appropriate application therefor in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, and such orders and guidelines with respect to the foregoing that may be applicable to this chapter 11 case; and it is further

ORDERED that notice of the relief granted by this Order shall be provided to the Office of the United States Trustee, Otterbourg, Steindler, Houston & Rosen, counsel for The CIT Group/Commercial Services, Inc., the Debtor's prepetition secured working capital lender, and Kramer, Levin, Naftalis & Frankel, counsel for the Indenture Trustee for the Debtor's 10-1/2% Senior Secured Notes, due December 31, 1998, and any and all other and further notice of this Order is dispensed with and waived.

Dated: New York, New York  
\_\_\_\_\_, 1998

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT II**

**CERTIFICATION OF APPLICATION  
OF D&T COMPENSATION AND  
REIMBURSEMENT OF EXPENSES**

## EXHIBIT II

### CERTIFICATION OF APPLICATION OF DELOITTE AND TOUCHE LLP COMPENSATION AND REIMBURSEMENT OF EXPENSES

Pursuant to the Administrative Order regarding Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, effective May 1, 1995 (the "Guidelines"), the undersigned, a member of the firm of Deloitte & Touche LLP ("Applicant"), advisors to the Debtor, hereby certifies with respect to Applicant's Application for Compensation and Reimbursement of expenses, dated May 28, 1999 for the period between December 29, 1998 and May 11, 1999 (the "Application Period") as follows:

#### A. Certification

1. I am the Certifying Professional as defined in the Guidelines. I have read the Application, and certify that, to the best of my knowledge, information and belief, formed after reasonable inquiry, except as specifically indicated to the contrary, (a) the Application complies with the Guidelines; (b) the fees and disbursements sought by Applicant fall within the Guidelines; and (c) the fees and disbursements sought by Applicant, except to the extent prohibited by the Guidelines, are billed at rates, and in accordance with practices, customarily employed by applicant and generally accepted by Applicant's clients.

2. I further certify that, as of the date of filing and to the best of my knowledge, information and belief, the Application has been provided to the Debtor, who is currently reviewing the Application.

3. No agreement or understanding exists between Applicant and any other person for a division of compensation herein has been made.

**B. Compliance with Specific Guidelines Regarding Time Records**

5. To the best of my knowledge, information and belief, formed after reasonable inquiry, Applicant complies with all Guidelines as to the recording of time by applicant's professionals and paraprofessionals.

**C. Description of Services**

6. I certify that the Application sets forth at the outset, in the summary schedule, as well as in the text of the Application (a) the amount of fees and disbursements sought; (b) the time period covered by the Application; (c) the total professionals' hours expended; and further that the schedule and the exhibits to the Applications show (d) the name of each professional with his or her position at Applicant, (e) the hours worked by each professional, and (f) the hourly rate for each professional.

**D. Reimbursement for Expenses and Services**

7. In connection with Applicant's request for reimbursements and out-of-pocket expenses submitted with this Application, I certify that, to the best of my knowledge, information and belief, formed after reasonable inquiry, (a) Applicant has not included in the amounts billed, a profit in providing those services for which reimbursement is sought in the Application; (b) amounts billed for purchases or services from outside third-party vendors represent the amounts paid by Applicant to such vendors; and (c) Applicant has not included in the amounts billed for such services any amounts for amortization of the cost of any investment, equipment or capital outlay.

8. I also certify that, to the best of my knowledge, information and belief, formed after reasonable inquiry, the amounts requested in the Application for reimbursement of expenses fully comply with the Guidelines.

9. I further certify that, to the best of my knowledge, information and belief, formed after reasonable inquiry, support for the reimbursement sought is maintained by Applicant, and that any additional documentation will be provided on request to the Court and the United States Trustee, and in appropriate circumstances to any party in interest provided that, where applicable, privilege or confidentiality can be preserved.

Dated: May 28, 1999  
New York

Deloitte & Touche LLP

By /s/ Matthew Benjamin

Matthew Benjamin  
Partner

**EXHIBIT III  
ACTIVITIES BY INDIVIDUAL BY  
PROJECT CODE**



**Salant Corporation**  
**Deloitte & Touche LLP Matter Codes**

	<u>Matter #</u>	<u>Description of Activity Category</u>
A.	7	Disclosure Statement and Reorganization Plan (Accountants and Auditors (“A&A”) and Tax Professionals)
B.	8	Case administration – (A&A and Tax Professionals)
C.	61	General A&A Audit – For year ended January 2, 1999 (A&A and Tax Professionals)
D.	62	General A&A Review Services – Interim Reporting - For year ending January 1, 2000 (A&A Professionals)
E.	91	General Information Systems Review – For year ended January 2, 1999 (Consultants)

Salant Corporation  
 Deloitte & Touche LLP  
 Professional Fees  
 December 29, 1998 - May 11, 1999

Name	Billing Rate	7		8		61		62		91		Total Sum of Hours	Total Sum of Fees
		Project Code	Data	Sum of Hours	Sum of Fees	Sum of Hours	Sum of Fees	Sum of Hours	Sum of Fees	Sum of Hours	Sum of Fees		
Abrams, S.	\$140			2.20	\$308.00	74.20	\$34,132.00			31.80	\$4,452.00	34.00	\$4,760.00
Benjamin, M.	\$460	14.60	\$6,716.00	0.40	\$184.00	0.50	\$215.00					89.20	\$41,032.00
Cohen, N.	\$430											0.50	\$215.00
Daffner, J.	\$150			3.00	\$450.00	269.50	\$40,425.00					272.50	\$40,875.00
Dakhi, M.	\$185			30.30	\$5,605.50	220.70	\$40,829.50	23.00	\$4,255.00			274.00	\$50,690.00
Elkstein, F.	\$250	0.70	\$175.00	1.30	\$325.00	207.00	\$51,750.00					209.00	\$52,250.00
Fuchs, M.	\$400	1.40	\$560.00									1.40	\$560.00
Fuller, D.	\$200			11.30	\$2,260.00	434.20	\$86,840.00					445.50	\$89,100.00
Goldstein, R.	\$320	11.00	\$3,520.00									11.00	\$3,520.00
Imp, S.	\$450	7.20	\$3,240.00	1.40	\$630.00	5.90	\$2,655.00					14.50	\$6,525.00
Palmer, L.	\$175			5.60	\$980.00	191.40	\$33,495.00					197.00	\$34,475.00
Sair, E.	\$600	1.00	\$600.00									1.00	\$600.00
Sanders, C.	\$450									12.00	\$5,400.00	12.00	\$5,400.00
Stenberg, M.	\$185	1.70	\$314.50	13.40	\$2,479.00	300.90	\$55,611.00					316.00	\$58,404.50
Sullivan, M.	\$495	7.70	\$3,811.50			3.00	\$1,485.00					10.70	\$5,296.50
Tesoriero, S.	\$340	27.90	\$9,486.00	7.10	\$2,414.00	199.03	\$67,670.20	4.00	\$1,360.00			238.03	\$80,930.20
Tighe, J.	\$550					3.50	\$1,925.00					3.50	\$1,925.00
Webber, K.	\$190			1.50	\$285.00					48.00	\$9,120.00	49.50	\$9,405.00
Zhang, Y.	\$140			77.50	\$10,850.00	1911.83	\$417,312.70	27.00	\$5,615.00	91.80	\$12,852.00	2.00	\$280.00
Grand Total		73.20	\$28,423.00									2181.33	\$486,243.20

<b>Salant Corporation</b> <b>Deloitte &amp; Touche LLP</b> <b>Professional Fees by Function</b> <b>December 29, 1998 - May 11, 1999</b>
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<b>Name</b>	<b>Area</b>	<b>Billing Rate</b>	<b>Hours Worked</b>	<b>Professional Fees</b>
<b>Audit</b>				
Benjamin, M.	A	\$ 460	89.2	41,032.00
Daffner, J.	A	\$ 150	272.5	40,875.00
Dukhi, M.	A	\$ 185	274.0	50,690.00
Eksteen, F.	A	\$ 250	209.0	52,250.00
Fuller, D.	A	\$ 200	445.5	89,100.00
Palmer, L.	A	\$ 175	197.0	34,475.00
Sternberg, M.	A	\$ 185	316.0	58,460.00
Tesoriero, S.	A	\$ 340	238.0	80,930.20
Tighe, J.	A	\$ 550	3.5	1,925.00
Zhang, Y	A	\$ 140	2.0	280.00
			<b>2046.7</b>	<b>\$ 450,017.20</b>
<b>Computer Consulting</b>				
Abrams, S.	C	\$ 140	34.0	4,760.00
Sanders, C.	C	\$ 450	12.0	5,400.00
Webber, K.	C	\$ 190	49.5	9,405.00
			<b>95.5</b>	<b>\$ 19,565.00</b>
<b>Tax</b>				
Cohen, N.	T	\$ 430	0.5	215.00
Fuchs, M.	T	\$ 400	1.4	560.00
Goldstein, R.	T	\$ 320	11.0	3,520.00
Imp, S.	T	\$ 450	14.5	6,525.00
Sair, E.	T	\$ 600	1.0	600.00
Sullivan, M.	T	\$ 495	10.7	5,296.50
			<b>39.1</b>	<b>\$ 16,716.50</b>
			<b>2181.3</b>	<b>\$ 486,298.70</b>
	<b>Grand Total</b>		<b>2181.3</b>	<b>\$ 486,298.70</b>

<b>Salant Corporation</b> <b>Deloitte &amp; Touche LLP</b> <b>Professional Expenses</b> <b>December 29, 1998 - May 11, 1999</b>
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Name	Airfare	Hotel	Meals	Ground Trans.	Other	Total
<b>Abrams, S. Total</b>	\$ -	\$ 402.28	\$ 108.09	\$ 129.15	\$ 39.10	\$ 678.62
<b>Benick, D. Total</b>	0.00	0.00	21.00	39.65	0.00	60.65
<b>Daffner, J. Total</b>	0.00	1,265.39	204.29	1,147.14	119.60	2,736.42
<b>Dukhi, M. Total</b>	2,867.00	6,481.76	963.51	305.80	192.11	10,812.18
<b>Eberhard, K. Total</b>	0.00	0.00	0.00	14.65	0.00	14.65
<b>Fuller, D. Total</b>	2,740.06	1,359.96	578.52	175.86	235.59	5,269.48
<b>Palmer, L. Total</b>	0.00	1,352.41	316.75	426.40	139.50	2,235.06
<b>Sanders, C. Total</b>	0.00	226.75	23.50	0.00	12.26	262.51
<b>Sternberg, M. Total</b>	225.00	0.00	30.30	465.50	110.00	830.80
<b>Tesoriero, S. Total</b>	2,664.03	1,544.83	1,114.58	676.24	425.71	6,430.39
<b>Webber, K. Total</b>	0.00	592.12	134.45	150.16	41.36	918.09
<b>Benjamin, M. Total</b>	404.00	100.57	631.15	24.00	150.08	1,309.80
<b>Daffner, J. Total</b>	0.00	1,166.27	453.53	423.42	112.22	2,155.44
<b>Eksteen, F. Total</b>	999.49	1,235.61	851.00	340.65	84.50	4,547.42
<b>Grand Total</b>	<b>\$ 9,899.58</b>	<b>\$ 15,727.95</b>	<b>\$ 5,430.67</b>	<b>\$ 4,318.62</b>	<b>\$ 1,662.03</b>	<b>\$ 38,261.51</b>

<b>Salant Corporation</b> <b>Deloitte &amp; Touche LLP</b> <b>Professional Fees by Function</b> <b>December 29, 1998 - May 11, 1999</b>
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Name	Area	Billing Rate	Hours Worked	Professional Fees
Audit			2046.7	\$ 450,017.20
Computer Consulting			95.5	\$ 19,565.00
Tax			39.1	\$ 16,716.50
	Grand Total		2181.3	\$ 486,298.70

**EXHIBIT IV**  
**SUMMARY AND DETAILED INVOICE FOR**  
**APPLICATION PERIOD**  
**DECEMBER 29, 1998 – MAY 11, 1999**

# Deloitte & Touche



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**Deloitte & Touche LLP**

For Remittance Only  
P.O. Box 1613  
Stamford, Connecticut 06920-1613  
Telephone: (203) 708-4000  
Facsimile: (203) 708-4797  
Taxpayer I.D. No. 13-3891517

Salant Corporation  
1114 Avenue of the Americas  
New York, New York 10036

Attention: Mr. Awadhesh Sinha  
Chief Financial Officer

INVOICE NUMBER: **06063730**

DATE: **May 28, 1999**  
**BG-04374/MB**

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For audit, tax and consulting services for the period  
from December 29, 1998 through May 11, 1999:

Professional fees	\$ 486,243.20
Professional expenses	38,261.51
Other expenses (express mail, printing and reproduction, etc.)	<u>2,209.58</u>
	\$526,714.29
Less on account payment	<u>(100,000.00)</u>
Total	<u>\$426,714.29</u>

**Amounts due may be remitted by wire transfer**

**To:** Chase Manhattan Bank, New York, NY  
ABA #0210-0002-1  
**Account:** Deloitte & Touche LLP  
#910-1-048362

**By order of:** Invoice No. **06063730**

**Due and Payable Upon Receipt**

<b>Salant Corporation</b> <b>Deloitte &amp; Touche LLP</b> <b>Professional Fees &amp; Expenses</b> <b>December 29, 1998 - May 11, 1999</b>
---

Name	Billing Rate	Hours Worked	Professional Fees
Abrams, S.	\$ 140	34.0	4,760.00
Benjamin, M.	\$ 460	89.2	41,032.00
Cohen, N.	\$ 430	0.5	215.00
Daffner, J.	\$ 150	272.5	40,875.00
Dukhi, M.	\$ 185	274.0	50,690.00
Eksteen, F.	\$ 250	209.0	52,250.00
Fuchs, M.	\$ 400	1.4	560.00
Fuller, D.	\$ 200	445.5	89,100.00
Goldstein, R.	\$ 320	11.0	3,520.00
Imp, S.	\$ 450	14.5	6,525.00
Palmer, L.	\$ 175	197.0	34,475.00
Sair, E.	\$ 600	1.0	600.00
Sanders, C.	\$ 450	12.0	5,400.00
Stenberg, M.	\$ 185	316.0	58,460.00
Sullivan, M.	\$ 495	10.7	5,296.50
Tesoriero, S.	\$ 340	238.0	80,930.20
Tighe, J.	\$ 550	3.5	1,925.00
Webber, K.	\$ 190	49.5	9,405.00
Zhang	\$ 140	2.0	280.00
Grand Total		<u>2,181.33</u>	<u>\$ 486,298.70</u>
Average billing rate	<u>\$ 223</u>		



**EXHIBIT IV**  
**SUMMARY AND DETAILED INVOICE FOR**  
**APPLICATION PERIOD**  
**DECEMBER 29, 1998 – MAY 11, 1999**

Individual Diaries by Date  
**Salant Corporation**  
 December 30, 1998 - May 11, 1999

Professional Hours for: SA

Seth Abrams

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/18/99	8	Case Administration	1.2	Documenting diary for fee application
3/5/99	8	Case Administration	1.0	Documenting diary for fee application
		General Information Systems Review		
2/1/99	91	Audit 01/02/99	1.9	Meeting with Information Systems Director
		General Information Systems Review		
2/1/99	91	Audit 01/02/99	2.1	Meeting with audit team and management to plan work
		General Information Systems Review		Meeting with Information Systems personnel to update general
2/2/99	91	Audit 01/02/99	3.3	understanding workpaper
		General Information Systems Review		
2/2/99	91	Audit 01/02/99	2.7	Planning and reading of prior year workpapers
		General Information Systems Review		
2/2/99	91	Audit 01/02/99	2.3	Documenting Interview with Information Systems personnel
		General Information Systems Review		Documenting general computer controls with Information Systems
2/3/99	91	Audit 01/02/99	1.7	personnel
		General Information Systems Review		Application testing (cash receipts) with account receivable
2/3/99	91	Audit 01/02/99	2.1	Supervisor
		General Information Systems Review		
2/3/99	91	Audit 01/02/99	1.9	Reviewing prior internal control testing to plan application testing
		General Information Systems Review		
2/3/99	91	Audit 01/02/99	1.5	Setting up interviews for following day
		General Information Systems Review		Interviewing Information Systems personnel regarding Electronic
2/4/99	91	Audit 01/02/99	2.5	Data Information and Oracle Implementation
		General Information Systems Review		
2/4/99	91	Audit 01/02/99	2.7	Interviewing client regarding Oracle Implementation
		General Information Systems Review		Updating 10 areas of general computer controls for Oracle
2/4/99	91	Audit 01/02/99	2.3	Environment with Information Systems personnel
		General Information Systems Review		
2/5/99	91	Audit 01/02/99	2.3	General computer control testing in Thomson
		General Information Systems Review		Interview with Information Systems Director regarding general
2/5/99	91	Audit 01/02/99	1.5	computer controls testing and changes at Salant
		General Information Systems Review		
2/5/99	91	Audit 01/02/99	1.0	Review of Oracle Implementation of the general ledger
			<u>34.00</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: MEB

Mathew Benjamin

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
1/4/99	7	Disclosure Statement and Reorganization Plan	0.4	Review of proforma financial statements
1/7/99	7	Disclosure Statement and Reorganization Plan	0.1	Conversation with CFO
1/19/99	7	Disclosure Statement and Reorganization Plan	1.7	Review of proforma financial statements
				Research and conversations with client and tax partner(D
2/1/99	7	Disclosure Statement and Reorganization Plan	2.1	& T) re: tax accounting on disclosure statement
				Research and conversations with CFO and Tax partner
2/2/99	7	Disclosure Statement and Reorganization Plan	3.7	(D & T) re: tax accounting on disclosure statement
				Discussions re: sale of John Henry & Manhattan
3/2/99	7	Disclosure Statement and Reorganization Plan	2.4	divisions
				Discussions re: sale of John Henry & Manhattan
3/4/99	7	Disclosure Statement and Reorganization Plan	1.5	divisions
				Discussions re: sale of John Henry & Manhattan
3/4/99	7	Disclosure Statement and Reorganization Plan	1.4	divisions
				Discussions re: sale of John Henry & Manhattan
3/6/99	7	Disclosure Statement and Reorganization Plan	1.3	divisions
4/22/99	8	Case Administration	0.4	Documenting diary for fee application
1/5/99	61	General A&A Audit - FYE 01/02/99	0.3	Meeting with management re: audit budget
1/12/99	61	General A&A Audit - FYE 01/02/99	0.8	Review of audit budget with Controller
1/14/99	61	General A&A Audit - FYE 01/02/99	0.4	Review of audit budget
1/19/99	61	General A&A Audit - FYE 01/02/99	3.6	Review of audit planning files
				Conversation with Senior Manager, Controller and CFO
1/19/99	61	General A&A Audit - FYE 01/02/99	0.4	re:1998 audit fee
				Discussion regarding the employee benefit plan
2/15/99	61	General A&A Audit - FYE 01/02/99	0.6	curtailment with the manager
2/15/99	61	General A&A Audit - FYE 01/02/99	1.1	Review planning files
2/18/99	61	General A&A Audit - FYE 01/02/99	0.6	Review planning files
				Preparation for 2/23/99 meetings- Review of internal
2/22/99	61	General A&A Audit - FYE 01/02/99	1.2	divisional financial statements
				Meetings with CFO re: inventories and divisional
2/23/99	61	General A&A Audit - FYE 01/02/99	4.6	operations
				Discussions and research re: standalone financials for
2/25/99	61	General A&A Audit - FYE 01/02/99	1.1	businesses to be sold
3/1/99	61	General A&A Audit - FYE 01/02/99	1.1	Review of audit workpapers
3/3/99	61	General A&A Audit - FYE 01/02/99	7.5	Review of audit workpapers
3/4/99	61	General A&A Audit - FYE 01/02/99	2.1	Review of audit workpapers
3/5/99	61	General A&A Audit - FYE 01/02/99	7.6	Review of audit workpapers
3/6/99	61	General A&A Audit - FYE 01/02/99	1.5	Review of audit working papers
3/8/99	61	General A&A Audit - FYE 01/02/99	0.7	Review audit workpapers
				Meeting with CFO to discuss audit status including open
3/10/99	61	General A&A Audit - FYE 01/02/99	2.7	issues
3/10/99	61	General A&A Audit - FYE 01/02/99	3.5	Preparation for meeting with CFO
3/17/99	61	General A&A Audit - FYE 01/02/99	2.4	Review audit workpapers
3/17/99	61	General A&A Audit - FYE 01/02/99	1.4	Review restructuring workpapers
3/25/99	61	General A&A Audit - FYE 01/02/99	0.6	Review restructuring workpapers
3/31/99	61	General A&A Audit - FYE 01/02/99	0.7	Review audit workpapers
4/6/99	61	General A&A Audit - FYE 01/02/99	1.2	Final review of workpapers
4/13/99	61	General A&A Audit - FYE 01/02/99	1.3	Final review of workpapers
4/14/99	61	General A&A Audit - FYE 01/02/99	1.2	Final review of workpapers
4/15/99	61	General A&A Audit - FYE 01/02/99	2.9	Review 10-K draft
4/16/99	61	General A&A Audit - FYE 01/02/99	8.2	Review 10-K draft
4/17/99	61	General A&A Audit - FYE 01/02/99	4.4	Review 10-K draft
4/19/99	61	General A&A Audit - FYE 01/02/99	7.1	Review of Form 10K
5/3/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussion with CFO regarding the debt restructuring
5/3/99	61	General A&A Audit - FYE 01/02/99	0.4	Discussion with CFO regarding the debt restructuring
5/3/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussion with CFO regarding the debt restructuring

89.2

**Individual Diaries by Date**  
**Salant Corporation**  
**December 30, 1998 - May 11, 1999**

Professional Hours for: **NC**

**Nissim Cohen**

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
1/14/99	61	General A&A Audit - FYE 01/02/99	<u>0.5</u>	Audit planning meeting
			<u>0.50</u>	

<b>Individual Diaries by Date</b> <b>Salant Corporation</b> <b>December 30, 1998 - May 11, 1999</b>
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Professional Hours for: JD

Jason Daffner

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/23/99	8	Case Administration	2.3	Document diary for fee application
3/1/99	8	Case Administration	0.7	Document diary for fee application
2/1/99	61	General A&A Audit - FYE 01/02/99	4.1	Request bank statements and reconciliations. Prepared confirms.
2/1/99	61	General A&A Audit - FYE 01/02/99	4.1	Review cash, accounts payable, operating expenses and fixed assets
2/2/99	61	General A&A Audit - FYE 01/02/99	4.5	Tie corporate balances to reconciliations. Perform cash analytical review
2/2/99	61	General A&A Audit - FYE 01/02/99	5.5	Setting up cash workpapers and begin testing of cash. Review cash audit program.
2/3/99	61	General A&A Audit - FYE 01/02/99	6.3	Finish preparing confirms. Send out cash, debt and pension confirms
2/3/99	61	General A&A Audit - FYE 01/02/99	1.7	Test accounts payable
2/3/99	61	General A&A Audit - FYE 01/02/99	2.8	Review reconciliation for cash accounts. Document the explanations reconciling items. Tie reconciliations to leadsheet and bank statements
2/4/99	61	General A&A Audit - FYE 01/02/99	0.8	Discuss fixed asset requirements with client personnel
2/4/99	61	General A&A Audit - FYE 01/02/99	1.2	Review planning for fixed asset and operating expenses
2/4/99	61	General A&A Audit - FYE 01/02/99	1.9	Obtain cash selections, update cash workpaper
2/4/99	61	General A&A Audit - FYE 01/02/99	2.1	Complete cash audit program. Begin disbursement testing
2/4/99	61	General A&A Audit - FYE 01/02/99	4.7	Review accounts payable audit program. Begin substantive testing
2/5/99	61	General A&A Audit - FYE 01/02/99	10.8	Make selections for disbursement testing. Test in transit goods.
2/8/99	61	General A&A Audit - FYE 01/02/99	3.1	Perform cash analytical procedures
2/8/99	61	General A&A Audit - FYE 01/02/99	7.2	Discuss with client re: accounts payable does not reconcile . Reclassification issues due to discontinued operations and system conversion. Accounts payable unpaid invoice testing.
2/9/99	61	General A&A Audit - FYE 01/02/99	3.2	Perform detail tests for operating expenses
2/9/99	61	General A&A Audit - FYE 01/02/99	7.8	Follow up on accounts payable reconciliations, consolidated information, Salant Canada information and cash rollforwards. Finish payables audit program and payables testing
2/10/99	61	General A&A Audit - FYE 01/02/99	10.7	Tie in prior year balances. Accounts payable cutoff testing
2/11/99	61	General A&A Audit - FYE 01/02/99	4.6	Create workpapers for operating expense testing.
2/11/99	61	General A&A Audit - FYE 01/02/99	5.4	Tie in prior years balances
2/12/99	61	General A&A Audit - FYE 01/02/99	8.8	Clear cash review notes Accounts payable vendors with debit balances testing. Review adjusting entries period and mapping structure
2/15/99	61	General A&A Audit - FYE 01/02/99	6.4	Set up and imput data for selling general & administrative expenses, royalty and freight testing

<b>Individual Diaries by Date</b> <b>Salant Corporation</b> <b>December 30, 1998 - May 11, 1999</b>
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Professional Hours for: JD

Jason Daffner

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/15/99	61	General A&A Audit - FYE 01/02/99	4.2	Create account payable leadsheets
2/16/99	61	General A&A Audit - FYE 01/02/99	5.3	Test of operating expenses
2/16/99	61	General A&A Audit - FYE 01/02/99	5.1	Finish royalty and freight testing. Begin accounts payable test of subsequent disbursement
2/17/99	61	General A&A Audit - FYE 01/02/99	11.2	Test of selling, general & administrative expenses. Remap prior year account balances to be consistent to current year
2/18/99	61	General A&A Audit - FYE 01/02/99	1.2	Review testing for sales testing
2/18/99	61	General A&A Audit - FYE 01/02/99	9.8	Finish operating expenses analytical
2/19/99	61	General A&A Audit - FYE 01/02/99	1.7	Clear operating expense review notes
2/19/99	61	General A&A Audit - FYE 01/02/99	6.3	Call and fax second request for all cash confirms
2/22/99	61	General A&A Audit - FYE 01/02/99	7.1	Tie cash reconciliation to confirms. Call for outstanding confirms
2/22/99	61	General A&A Audit - FYE 01/02/99	6.9	Clear operating expense review notes
2/23/99	61	General A&A Audit - FYE 01/02/99	2.7	Clear accounts payable review notes
2/23/99	61	General A&A Audit - FYE 01/02/99	3.3	Testing in store fixtures
2/23/99	61	General A&A Audit - FYE 01/02/99	3.7	Accounts payable; test of subsequent disbursements
2/24/99	61	General A&A Audit - FYE 01/02/99	4.2	Review and test fixed assets by quarter
2/24/99	61	General A&A Audit - FYE 01/02/99	5.3	Set up cash confirm work sheet. Tie new confirm to reconciliations
2/24/99	61	General A&A Audit - FYE 01/02/99	4.7	Organize workpapers in binders
2/25/99	61	General A&A Audit - FYE 01/02/99	8.3	Test fixed assets additions and disposals
2/26/99	61	General A&A Audit - FYE 01/02/99	6.8	Test repair and maintenance expense. Discussion with client re: fixed asset grouping
2/26/99	61	General A&A Audit - FYE 01/02/99	3.2	Document testing of operating expenses
2/27/99	61	General A&A Audit - FYE 01/02/99	4.7	Create and organize binders for current year audit workpapers
2/27/99	61	General A&A Audit - FYE 01/02/99	2.3	Assist senior with miscellaneous inventory testing
3/1/99	61	General A&A Audit - FYE 01/02/99	3.3	Clear accounts payable review notes
3/1/99	61	General A&A Audit - FYE 01/02/99	4.7	Begin test of goods in transit work
3/1/99	61	General A&A Audit - FYE 01/02/99	4.3	Spoke with management and client; re: issues tying in fixed assets rollforward
3/2/99	61	General A&A Audit - FYE 01/02/99	5.1	Review addition/disposal testing
3/2/99	61	General A&A Audit - FYE 01/02/99	1.7	Made copies of client prepared schedules
3/2/99	61	General A&A Audit - FYE 01/02/99	2.3	Goods in transit testing
3/2/99	61	General A&A Audit - FYE 01/02/99	1.5	Document accounts payable purchase cutoff
3/3/99	61	General A&A Audit - FYE 01/02/99	5.6	Children's operations testing
3/3/99	61	General A&A Audit - FYE 01/02/99	4.9	Organize client prepared documents.
3/4/99	61	General A&A Audit - FYE 01/02/99	1.7	Clean up the audit file
3/4/99	61	General A&A Audit - FYE 01/02/99	4.3	Call for outstanding bank confirms
3/4/99	61	General A&A Audit - FYE 01/02/99	6.4	Testing of the Children's division. Clear operating expenses review notes
3/5/99	61	General A&A Audit - FYE 01/02/99	4.3	Organized client prepared documents.
3/6/99	61	General A&A Audit - FYE 01/02/99	3.7	Tying up all documents, organizing, transferring electronic workpapers
			<u>272.50</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: MD

Mala Dukhi

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
5/11/99	8	Case Administration	7.0	Reconciliation of the diary to time reports
5/10/99	8	Case Administration	3.7	Reconciliation of the diary to time reports
5/10/99	8	Case Administration	3.3	Reconciliation of the diary to time reports
5/7/99	8	Case Administration	4.6	Reconciliation of the time/expense log to time reports
5/5/99	8	Case Administration	1.4	Reconciliation of the diary to time reports
4/29/99	8	Case Administration	1.0	Reconciliation of everyone's dairy
3/1/99	8	Case Administration	1.0	Diary: documenting detailed time/expense log for fee application
2/28/99	8	Case Administration	0.9	Document diary: compiling and reconciling all time/expense log
2/27/99	8	Case Administration	2.1	Compiling and reconciling all diaries
2/26/99	8	Case Administration	0.5	Document diary: Detailed time/expense log for fee application
2/24/99	8	Case Administration	1.2	Document diary: detailed time/expense log for fee application
2/23/99	8	Case Administration	1.0	Document dairy: detailed time recording for fee applications.
2/15/99	8	Case Administration	2.0	Recording detail time and expense for fee submission
2/11/99	8	Case Administration	0.6	Document diary for fee application
3/15/99	61	General A&A Audit - FYE 01/02/99	1.0	Clear review notes for accounts receivable
3/6/99	61	General A&A Audit - FYE 01/02/99	1.5	Clearing review notes; partner
3/2/99	61	General A&A Audit - FYE 01/02/99	1.7	Subsequent cash receipt; wrapping up.
3/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Sales cut-off memo
3/2/99	61	General A&A Audit - FYE 01/02/99	1.0	Wrapping up sales cutoff testing
3/2/99	61	General A&A Audit - FYE 01/02/99	2.0	Go over review notes with accounts receivable supervisor Meeting with accounts receivable supervisor and management -
3/2/99	61	General A&A Audit - FYE 01/02/99	0.8	chargeback for PE and topside journal entries on reserves
3/1/99	61	General A&A Audit - FYE 01/02/99	0.2	Discussion with management; an overview of accounts receivable
3/1/99	61	General A&A Audit - FYE 01/02/99	7.0	Clear review notes; accounts receivable
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Documenting memo: sales cutoff testing
3/1/99	61	General A&A Audit - FYE 01/02/99	3.2	Sales cutoff - testing
3/1/99	61	General A&A Audit - FYE 01/02/99	0.8	Discussion with client; open items for subsequent cash receipts
3/1/99	61	General A&A Audit - FYE 01/02/99	2.2	Clearing review notes; accounts receivable
2/28/99	61	General A&A Audit - FYE 01/02/99	2.1	Clearing review notes; accounts receivable
2/27/99	61	General A&A Audit - FYE 01/02/99	2.9	Discussion with management; accounts receivable testing
2/27/99	61	General A&A Audit - FYE 01/02/99	0.5	Inventory cutoff testing; wrapping up
2/27/99	61	General A&A Audit - FYE 01/02/99	3.1	Clearing accounts receivable reviews notes from management
2/26/99	61	General A&A Audit - FYE 01/02/99	2.4	Discussion with management regarding accounts receivable issues Discussion with Controller regarding adjustments to accounts
2/26/99	61	General A&A Audit - FYE 01/02/99	0.5	receivable
2/26/99	61	General A&A Audit - FYE 01/02/99	2.9	Testing subsequent cash receipts
2/26/99	61	General A&A Audit - FYE 01/02/99	3.1	Clear review notes for accounts receivable
2/25/99	61	General A&A Audit - FYE 01/02/99	4.5	Inventory cutoff testing;
2/25/99	61	General A&A Audit - FYE 01/02/99	0.3	Discussion with CFO regarding Perry Ellis Chargebacks
2/25/99	61	General A&A Audit - FYE 01/02/99	1.0	Testing subsequent cash receipts Discussion with Audit Coordinator; sales reports for 5 day period after year end/before year end. Discuss how to trace inventory
2/25/99	61	General A&A Audit - FYE 01/02/99	0.8	cutoffs to the AMS computer system
2/25/99	61	General A&A Audit - FYE 01/02/99	2.6	Meeting with management; accounts receivable issues
2/25/99	61	General A&A Audit - FYE 01/02/99	2.3	Inventory cutoff testing; tracing to the Work In Process reports
2/25/99	61	General A&A Audit - FYE 01/02/99	0.4	Royalty income summary memo
2/24/99	61	General A&A Audit - FYE 01/02/99	6.0	Completing accounts receivable analytic
2/24/99	61	General A&A Audit - FYE 01/02/99	4.2	Inventory cutoff testing
2/24/99	61	General A&A Audit - FYE 01/02/99	0.8	Discussion with audit coordinator regarding sales cutoff
2/23/99	61	General A&A Audit - FYE 01/02/99	0.2	Speak with CFO/ Management about Perry Ellis Chargebacks
2/23/99	61	General A&A Audit - FYE 01/02/99	1.8	Clear review notes for accounts receivable

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: MD

Mala Dukhi

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/23/99	61	General A&A Audit - FYE 01/02/99	2.4	Subsequent cash receipts: testing
2/23/99	61	General A&A Audit - FYE 01/02/99	0.8	Clear review notes for royalty income; Management
2/23/99	61	General A&A Audit - FYE 01/02/99	4.6	Chargebacks reserves - January and February testing
2/23/99	61	General A&A Audit - FYE 01/02/99	0.2	Clear review notes for royalty income; senior
2/22/99	61	General A&A Audit - FYE 01/02/99	1.0	Accumulating adjusting entries
2/22/99	61	General A&A Audit - FYE 01/02/99	0.7	Royalty Income - review prior year analytic testing
2/22/99	61	General A&A Audit - FYE 01/02/99	1.0	Documenting summary memo- accounts receivable
2/22/99	61	General A&A Audit - FYE 01/02/99	2.7	Chargebacks reserves - January and February testing
2/22/99	61	General A&A Audit - FYE 01/02/99	1.4	Completing audit program for accounts receivable
2/22/99	61	General A&A Audit - FYE 01/02/99	3.1	Calling for accounts receivable confirms/fax confirms
2/19/99	61	General A&A Audit - FYE 01/02/99	0.6	Royalty income - review prior year analytic testing
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Calling for accounts receivable confirms
2/19/99	61	General A&A Audit - FYE 01/02/99	8.8	Documenting accounts receivable analytic
2/19/99	61	General A&A Audit - FYE 01/02/99	1.0	Reconciling bad debt expense
2/19/99	61	General A&A Audit - FYE 01/02/99	0.5	Sales cutoff - review prior year workpapers
2/18/99	61	General A&A Audit - FYE 01/02/99	0.7	Calling for accounts receivable confirms
				Discussion of accounts receivable issues with accounts receivable
2/18/99	61	General A&A Audit - FYE 01/02/99	2.3	supervisor
2/18/99	61	General A&A Audit - FYE 01/02/99	2.0	Testing the write-off of bad debts
2/18/99	61	General A&A Audit - FYE 01/02/99	2.0	Calculating accounts receivable turnover
2/18/99	61	General A&A Audit - FYE 01/02/99	4.2	Documenting aging analysis for accounts receivable
2/17/99	61	General A&A Audit - FYE 01/02/99	10.8	Documenting the analysis for reserve
2/16/99	61	General A&A Audit - FYE 01/02/99	0.5	Request for contact names/telephone numbers
2/16/99	61	General A&A Audit - FYE 01/02/99	6.5	Testing write-off analysis
2/16/99	61	General A&A Audit - FYE 01/02/99	4.0	Testing allowance for doubtful account
2/15/99	61	General A&A Audit - FYE 01/02/99	4.5	Write-off analysis
2/15/99	61	General A&A Audit - FYE 01/02/99	1.8	Chapter 11 testing: comparison to prior year and testing current year
2/15/99	61	General A&A Audit - FYE 01/02/99	2.2	Testing allowance for doubtful account
				Accounts receivable Supervisor; issues with tying in reserve to
2/12/99	61	General A&A Audit - FYE 01/02/99	2.6	leadsheets
2/12/99	61	General A&A Audit - FYE 01/02/99	1.4	Overall write-off analysis
2/12/99	61	General A&A Audit - FYE 01/02/99	0.4	Chp 11; discussion with Accounts Receivable Director
2/12/99	61	General A&A Audit - FYE 01/02/99	6.6	Other receivables testing
				Accounts receivable supervisor; issues with chargeback reserves-
2/11/99	61	General A&A Audit - FYE 01/02/99	2.1	Dec/98
2/11/99	61	General A&A Audit - FYE 01/02/99	7.7	Updated all memos from prior years workpapers
				Discussion with accounts receivable supervisor; issues with
2/10/99	61	General A&A Audit - FYE 01/02/99	3.8	chargeback reserves-Dec/98
2/10/99	61	General A&A Audit - FYE 01/02/99	6.5	Chargebacks, chp 11 and co-op reserve testing
2/9/99	61	General A&A Audit - FYE 01/02/99	10.5	Chargebacks, chp 11 and co-op reserve testing
2/8/99	61	General A&A Audit - FYE 01/02/99	4.8	Chargebacks, chp 11 and co-op reserve testing
2/8/99	61	General A&A Audit - FYE 01/02/99	1.2	Testing of accounts receivable turnover
2/8/99	61	General A&A Audit - FYE 01/02/99	1.8	Tie in account analysis to rollforward
2/8/99	61	General A&A Audit - FYE 01/02/99	2.2	Rollforward testing
2/5/99	61	General A&A Audit - FYE 01/02/99	3.2	Tie in reserve summary to reserve testing
				Discussion with accounts receivable supervisor regarding the reserve
2/5/99	61	General A&A Audit - FYE 01/02/99	0.8	schedule for current year
2/5/99	61	General A&A Audit - FYE 01/02/99	2.9	Chargebacks, chp 11 and co-op reserve testing
2/4/99	61	General A&A Audit - FYE 01/02/99	2.1	Tie in divisional leadsheets to rollforward
				Discussion with accounts receivable supervisor; Accounts Receivable
2/4/99	61	General A&A Audit - FYE 01/02/99	1.7	rollforward
2/4/99	61	General A&A Audit - FYE 01/02/99	2.3	Discussion with client - overview of the receivables testing
2/4/99	61	General A&A Audit - FYE 01/02/99	2.7	Reviewed prior year's workpapers- confirms and rollforward
2/4/99	61	General A&A Audit - FYE 01/02/99	1.3	Research on discontinued operations: Folio views
2/3/99	61	General A&A Audit - FYE 01/02/99	1.1	Review prior year's evaluation of misstatements



*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: **MD**

**Mala Dukhi**

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/3/99	61	General A&A Audit - FYE 01/02/99	0.9	Foot leadsheets
2/3/99	61	General A&A Audit - FYE 01/02/99	1.8	Review confirmation reports Meet with client; difficulty tracing and agreeing to prior year's
2/2/99	61	General A&A Audit - FYE 01/02/99	2.2	balances
2/2/99	61	General A&A Audit - FYE 01/02/99	1.7	Review sales testing; sales and cost of sales workpapers
2/2/99	61	General A&A Audit - FYE 01/02/99	2.3	Tie prior year's balance and leadsheets
2/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Meeting with client - Introduction to audit team
2/1/99	61	General A&A Audit - FYE 01/02/99	4.5	Review prior year's workpapers
2/1/99	61	General A&A Audit - FYE 01/02/99	1.5	Discussion with management regarding sales, receivables testing
5/7/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	2.4	Obtaining Form 10K filed with the SEC, and comparing the balances to the 10Q (1st quarter)
5/6/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	3.5	Completing checklists for 1st quarter review
5/6/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	3.5	Tie in revised 10Q to the workpapers provided by client
5/6/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	2.2	Completing audit program for 1st quarter review
5/5/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	1.9	Tie in revised 10Q to the workpapers provided by client
5/5/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	2.5	Completing checklists for 1st quarter review
5/4/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	2.2	Meeting with management regarding 1st quarter review
5/4/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	4.8	Working on the 1st quarter review, tying in the 10Q to workpapers to the FYE 1/2/99 and prior year's balances.
			<u>274.00</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: FX

Francois Eksteen

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
3/1/99	7	Disclosure Statement and Reorganization Plan	0.7	Discuss status of bankruptcy with client personnel
1/1/99	8	Case Administration	1.3	Review changes time reports Coordinate client prepared documents schedule books with staff and client
1/7/99	61	General A&A Audit - FYE 01/02/99	1.1	personnel
1/7/99	61	General A&A Audit - FYE 01/02/99	0.6	Review status of inventory observations
1/7/99	61	General A&A Audit - FYE 01/02/99	1.3	Prepare documents for planning meeting
1/11/99	61	General A&A Audit - FYE 01/02/99	1.3	Coordinate accounts receivable confirmation process with client personnel
1/11/99	61	General A&A Audit - FYE 01/02/99	2.3	Revise planning work based on senior manager review
1/12/99	61	General A&A Audit - FYE 01/02/99	1.2	Review confirmation selections
1/12/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss confirmation status with staff
1/14/99	61	General A&A Audit - FYE 01/02/99	0.1	Discuss year 2000 readiness review with staff
1/14/99	61	General A&A Audit - FYE 01/02/99	1.3	Follow up with staff regarding confirmation selections
1/19/99	61	General A&A Audit - FYE 01/02/99	0.3	Review budget to actual hours year to date
1/19/99	61	General A&A Audit - FYE 01/02/99	0.5	Coordinate accounts receivable confirmation process with client personnel
1/19/99	61	General A&A Audit - FYE 01/02/99	1.3	Type up and review legal representation request letter
1/28/99	61	General A&A Audit - FYE 01/02/99	0.8	Discuss timing of visits and logistics with individual staff members
1/28/99	61	General A&A Audit - FYE 01/02/99	0.7	Coordinate year end audit visit to Augusta with client personnel
1/29/99	61	General A&A Audit - FYE 01/02/99	1.9	Review prior year work paper files for transfer to Augusta
1/29/99	61	General A&A Audit - FYE 01/02/99	0.6	Discuss audit timing issues with partner and management
2/1/99	61	General A&A Audit - FYE 01/02/99	1.4	Discuss foreign currency risk and client accounting for derivatives
2/1/99	61	General A&A Audit - FYE 01/02/99	1.2	Planning meeting with client personnel
2/1/99	61	General A&A Audit - FYE 01/02/99	0.8	Review specific risk areas with staff
2/1/99	61	General A&A Audit - FYE 01/02/99	1.3	Allocate audit section work to individual team members
2/1/99	61	General A&A Audit - FYE 01/02/99	1.3	Discuss current year events and business risks facing the client
2/1/99	61	General A&A Audit - FYE 01/02/99	2.1	Familiarize audit staff with apparel industry, client operations
2/1/99	61	General A&A Audit - FYE 01/02/99	2.6	Review business process with audit team
2/1/99	61	General A&A Audit - FYE 01/02/99	1.2	Introduce audit staff to client premises, facilities and personnel
2/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Review prior year audit sections with staff
2/2/99	61	General A&A Audit - FYE 01/02/99	1.6	Review accounts receivable procedures with staff
2/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss audit plan with management
2/2/99	61	General A&A Audit - FYE 01/02/99	3.4	Review inventory procedures with staff
2/2/99	61	General A&A Audit - FYE 01/02/99	0.8	Discuss subsequent chargeback activity with client personnel
2/2/99	61	General A&A Audit - FYE 01/02/99	0.7	Discuss credit collection and chargeback process with client personnel
2/2/99	61	General A&A Audit - FYE 01/02/99	0.3	Review prior year audit sections with staff
2/2/99	61	General A&A Audit - FYE 01/02/99	1.3	Complete financial instruments review questionnaire
2/2/99	61	General A&A Audit - FYE 01/02/99	1.1	Write memo on foreign exchange exposure
2/4/99	61	General A&A Audit - FYE 01/02/99	0.6	Review status of audit with staff
2/4/99	61	General A&A Audit - FYE 01/02/99	0.3	Discuss accounts receivable procedures with staff
2/4/99	61	General A&A Audit - FYE 01/02/99	0.5	Review status of audit with staff
2/5/99	61	General A&A Audit - FYE 01/02/99	0.3	Review confirmations received for cash and accounts receivable
2/5/99	61	General A&A Audit - FYE 01/02/99	0.3	Discuss prior year management letter comments with staff
2/10/99	61	General A&A Audit - FYE 01/02/99	0.9	Discuss audit procedures and approach to inventory with staff
2/10/99	61	General A&A Audit - FYE 01/02/99	0.7	Discuss audit procedures and approach to accounts receivable with staff
2/10/99	61	General A&A Audit - FYE 01/02/99	0.4	Review status of audit with staff
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Review file interrogation reports for accounts receivable
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Discuss audit status with client personnel
2/11/99	61	General A&A Audit - FYE 01/02/99	0.7	Review prior year Form 10-K and reporting requirements
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Review confirmations received for cash and accounts receivable
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Discuss audit procedures and approach to intangibles with staff
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Discuss audit procedures and approach to accrued expenses with staff
2/16/99	61	General A&A Audit - FYE 01/02/99	0.9	Review operating expense workpapers
2/16/99	61	General A&A Audit - FYE 01/02/99	0.1	Review status of audit with staff
2/24/99	61	General A&A Audit - FYE 01/02/99	1.3	Review cash audit work
2/24/99	61	General A&A Audit - FYE 01/02/99	0.4	Review audit budget
2/24/99	61	General A&A Audit - FYE 01/02/99	0.4	Give status update to engagement management
2/24/99	61	General A&A Audit - FYE 01/02/99	0.6	Review cash audit work
2/24/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss chargebacks with accounts receivable director
2/24/99	61	General A&A Audit - FYE 01/02/99	1.1	Review adjustments proposed for accounts receivable
2/24/99	61	General A&A Audit - FYE 01/02/99	6.8	Review accounts receivable audit work
2/25/99	61	General A&A Audit - FYE 01/02/99	0.2	Discuss status of restructuring adjustment with client personnel
2/25/99	61	General A&A Audit - FYE 01/02/99	1.1	Review accounts payable audit work

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: FX

Francois Eksteen

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/25/99	61	General A&A Audit - FYE 01/02/99	4.6	Review accounts receivable audit work
2/25/99	61	General A&A Audit - FYE 01/02/99	1.6	Analyze bad debts written off
2/25/99	61	General A&A Audit - FYE 01/02/99	0.7	Review cash audit work
2/25/99	61	General A&A Audit - FYE 01/02/99	0.8	Review consolidated balance sheet and income statement on an overall basis
2/25/99	61	General A&A Audit - FYE 01/02/99	0.6	Discuss fixed assets error with client personnel
2/25/99	61	General A&A Audit - FYE 01/02/99	0.6	Discuss chargebacks with CFO
2/25/99	61	General A&A Audit - FYE 01/02/99	0.8	Discuss fixed assets error with audit staff
2/26/99	61	General A&A Audit - FYE 01/02/99	3.2	Analyze goodwill and intangible write off for restructuring
2/26/99	61	General A&A Audit - FYE 01/02/99	1.2	Review sales and cost of sales workpapers
2/26/99	61	General A&A Audit - FYE 01/02/99	0.6	Review sales cut off test approach and procedures
2/27/99	61	General A&A Audit - FYE 01/02/99	1.3	Review sales audit work
2/27/99	61	General A&A Audit - FYE 01/02/99	0.8	Prepare agenda of discussion points for meeting with controller
2/27/99	61	General A&A Audit - FYE 01/02/99	1.6	Review legal representation letters
2/27/99	61	General A&A Audit - FYE 01/02/99	0.6	Review cash audit work
2/27/99	61	General A&A Audit - FYE 01/02/99	1.2	Review and discuss open items with staff
2/27/99	61	General A&A Audit - FYE 01/02/99	0.6	Review status of engagement with audit staff
2/27/99	61	General A&A Audit - FYE 01/02/99	0.8	Review prepaid expenses audit work
2/27/99	61	General A&A Audit - FYE 01/02/99	1.1	Review accounts payable audit work
2/28/99	61	General A&A Audit - FYE 01/02/99	0.4	Research treatment of pension accounting and curtailment
2/28/99	61	General A&A Audit - FYE 01/02/99	0.5	Review current year evaluation of misstatements form
2/28/99	61	General A&A Audit - FYE 01/02/99	0.8	Review prior year evaluation of misstatements form
2/28/99	61	General A&A Audit - FYE 01/02/99	0.6	Review and discuss open items with staff
2/28/99	61	General A&A Audit - FYE 01/02/99	0.4	Review status of engagement with audit staff
2/28/99	61	General A&A Audit - FYE 01/02/99	0.4	Review accrued expenses status with staff
2/28/99	61	General A&A Audit - FYE 01/02/99	0.6	Review long term debt status and bank debt reconciliation with staff
2/28/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss computer systems review status with D&T group personnel
2/28/99	61	General A&A Audit - FYE 01/02/99	1.1	Review sales audit work
2/28/99	61	General A&A Audit - FYE 01/02/99	2.8	Review cost of sales audit work
3/1/99	61	General A&A Audit - FYE 01/02/99	0.5	Discuss audit status and open items with client personnel
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Review and discuss open items with staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Review status of engagement with audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.5	Review legal representation letters
3/1/99	61	General A&A Audit - FYE 01/02/99	0.5	Disseminate client assistance and information to audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Status update with engagement management
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss audit status and open items with client personnel
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Review and discuss open items with staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Review status of engagement with audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Review adjustments to accounts receivable
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Review proposed adjustment for goodwill and intangibles
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Disseminate client assistance and information to audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.5	Status update with engagement management
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss audit status and open items with client personnel
3/1/99	61	General A&A Audit - FYE 01/02/99	0.5	Review and discuss open items with staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.3	Review status of engagement with audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.3	Review adjustments to accounts receivable
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Review inventory status with audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Discuss treatment of discontinued operations with client personnel
3/1/99	61	General A&A Audit - FYE 01/02/99	0.6	Discuss cut off test procedures with staff
3/1/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss status of chargeback adjustment with client personnel
3/1/99	61	General A&A Audit - FYE 01/02/99	0.8	Review legal representation letters
3/1/99	61	General A&A Audit - FYE 01/02/99	1.2	Discuss status of foreign operations review with client and audit staff
3/1/99	61	General A&A Audit - FYE 01/02/99	1.4	Research treatment of pension accounting and curtailment
3/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Review adjustments to inventory
3/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Discuss status of bankruptcy with client personnel
3/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.8	Review concurring review requirements with audit staff
3/2/99	61	General A&A Audit - FYE 01/02/99	1.1	Review royalty income audit work
3/2/99	61	General A&A Audit - FYE 01/02/99	0.6	Review legal representation letters
3/2/99	61	General A&A Audit - FYE 01/02/99	1.6	Review inventory audit work
3/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.7	Disseminate client assistance and information to audit staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Status update with engagement management
3/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss audit status and open items with client personnel

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: FX

Francois Eksteen

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
3/2/99	61	General A&A Audit - FYE 01/02/99	0.7	Review and discuss open items with staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Review status of engagement with audit staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.8	Review inventory audit work
3/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Review inventory status with audit staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.8	Disseminate client assistance and information to audit staff
3/2/99	61	General A&A Audit - FYE 01/02/99	0.4	Status update with engagement management
3/3/99	61	General A&A Audit - FYE 01/02/99	1.1	Meeting with client to discuss finalization of audit
3/3/99	61	General A&A Audit - FYE 01/02/99	1.9	Review inventory audit work
3/3/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/3/99	61	General A&A Audit - FYE 01/02/99	0.5	Review client proposed post close adjustments
3/3/99	61	General A&A Audit - FYE 01/02/99	0.8	Review evaluation of misstatements form
3/3/99	61	General A&A Audit - FYE 01/02/99	1.2	Review equity audit work
3/3/99	61	General A&A Audit - FYE 01/02/99	0.7	Review pension reconciliation
3/3/99	61	General A&A Audit - FYE 01/02/99	0.6	Review client proposed post close adjustments
3/3/99	61	General A&A Audit - FYE 01/02/99	0.3	Discuss accounting for royalty income with audit staff
3/3/99	61	General A&A Audit - FYE 01/02/99	0.5	Review pension reconciliation
3/3/99	61	General A&A Audit - FYE 01/02/99	0.9	Review client proposed post close adjustments
3/4/99	61	General A&A Audit - FYE 01/02/99	0.9	Document management letter comments
3/4/99	61	General A&A Audit - FYE 01/02/99	1.1	Review evaluation of misstatements form
3/5/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/5/99	61	General A&A Audit - FYE 01/02/99	1.2	Review inventory audit work
3/5/99	61	General A&A Audit - FYE 01/02/99	0.6	Review client proposed post close adjustments
3/5/99	61	General A&A Audit - FYE 01/02/99	0.3	Review adjustments to inventory
3/5/99	61	General A&A Audit - FYE 01/02/99	1.4	Status update with engagement management
3/5/99	61	General A&A Audit - FYE 01/02/99	0.6	Review and discuss open items with staff
3/5/99	61	General A&A Audit - FYE 01/02/99	0.2	Review status of engagement with audit staff
3/5/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss review note comments with staff
3/8/99	61	General A&A Audit - FYE 01/02/99	1.9	Review pension plan actuarial valuation
3/8/99	61	General A&A Audit - FYE 01/02/99	2.8	Review Evaluation of Misstatements worksheet
3/8/99	61	General A&A Audit - FYE 01/02/99	2.3	Review inventory audit work
3/15/99	61	General A&A Audit - FYE 01/02/99	0.3	Review follow up cash confirmations received
3/15/99	61	General A&A Audit - FYE 01/02/99	2.7	Review inventory audit work
3/19/99	61	General A&A Audit - FYE 01/02/99	0.3	Follow up on legal confirmations
3/19/99	61	General A&A Audit - FYE 01/02/99	0.7	Review accrued expenses audit work
3/24/99	61	General A&A Audit - FYE 01/02/99	0.7	Review inventory standard cost testing
3/24/99	61	General A&A Audit - FYE 01/02/99	2.3	Finalize Evaluation of Misstatements worksheet
3/26/99	61	General A&A Audit - FYE 01/02/99	0.4	Discuss audit status and open items with staff
3/26/99	61	General A&A Audit - FYE 01/02/99	2.6	Review inventory standard cost testing
3/29/99	61	General A&A Audit - FYE 01/02/99	1	Discuss audit status with senior manager and partner
3/29/99	61	General A&A Audit - FYE 01/02/99	0.8	Discuss audit status and open items with staff
3/30/99	61	General A&A Audit - FYE 01/02/99	2.2	Review stock option valuation calculation
4/1/99	61	General A&A Audit - FYE 01/02/99	2.3	Review stock option valuation calculation
4/2/99	61	General A&A Audit - FYE 01/02/99	1.7	Review stock option valuation calculation
4/7/99	61	General A&A Audit - FYE 01/02/99	0.8	Review stock option valuation calculation
4/7/99	61	General A&A Audit - FYE 01/02/99	0.8	Follow up on audit status with staff
4/14/99	61	General A&A Audit - FYE 01/02/99	1.9	Review compliance with accounting pronouncements checklist
4/14/99	61	General A&A Audit - FYE 01/02/99	3.2	Review final audit supervision and review checklist
4/14/99	61	General A&A Audit - FYE 01/02/99	1.4	Prepare management representation letter
4/14/99	61	General A&A Audit - FYE 01/02/99	1.1	Review client report support workings
4/15/99	61	General A&A Audit - FYE 01/02/99	2.8	Review compliance with SEC filings checklist
4/15/99	61	General A&A Audit - FYE 01/02/99	0.7	Review proposed changes to Form 10-K
4/15/99	61	General A&A Audit - FYE 01/02/99	2.3	Review preliminary Form 10-K document received
4/15/99	61	General A&A Audit - FYE 01/02/99	0.9	Review permanent file index and new agreements
4/15/99	61	General A&A Audit - FYE 01/02/99	1.2	Review discontinued operations treatment in financial statements
4/15/99	61	General A&A Audit - FYE 01/02/99	0.7	Discuss approach for assets held for sale
4/15/99	61	General A&A Audit - FYE 01/02/99	0.4	Follow up on year 2000 status with D&T Computer Assurance Group
4/15/99	61	General A&A Audit - FYE 01/02/99	0.6	Research guidance on audit opinion given emergence from bankruptcy
4/15/99	61	General A&A Audit - FYE 01/02/99	1.2	Review subsequent events procedures performed
4/16/99	61	General A&A Audit - FYE 01/02/99	1.7	Review legal confirmations received and updated.
4/16/99	61	General A&A Audit - FYE 01/02/99	0.7	Review stock option foot note and disclosure
4/17/99	61	General A&A Audit - FYE 01/02/99	0.8	Review proposed changes to Form 10-K
4/17/99	61	General A&A Audit - FYE 01/02/99	1.8	Review preliminary Form 10-K document received
4/18/99	61	General A&A Audit - FYE 01/02/99	2.9	Update audit opinion for dual dating
4/18/99	61	General A&A Audit - FYE 01/02/99	2.6	Review compliance with accounting pronouncements checklist
4/18/99	61	General A&A Audit - FYE 01/02/99	1.4	Review compliance with SEC filings checklist

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: **FX**

**Francois Eksteen**

<b>Date</b>	<b>Project Code</b>	<b>Project Grouping</b>	<b>Hours</b>	<b>Description</b>
4/18/99	61	General A&A Audit - FYE 01/02/99	0.9	Review proposed changes to Form 10-K
4/18/99	61	General A&A Audit - FYE 01/02/99	2.4	Review new draft Form 10-K document received
4/18/99	61	General A&A Audit - FYE 01/02/99	0.9	Review concur file documentation
4/18/99	61	General A&A Audit - FYE 01/02/99	1.3	Review legal confirmations received and updated.
4/19/99	61	General A&A Audit - FYE 01/02/99	0.6	Review and update subsequent events
4/19/99	61	General A&A Audit - FYE 01/02/99	3.1	Review new draft Form 10-K document received
4/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Amend management representation letter
4/19/99	61	General A&A Audit - FYE 01/02/99	0.3	Review tax memo received
4/19/99	61	General A&A Audit - FYE 01/02/99	1.9	Follow up on concurring review issues noted
4/19/99	61	General A&A Audit - FYE 01/02/99	0.3	Review derivative financial instruments review checklist
4/19/99	61	General A&A Audit - FYE 01/02/99	0.6	Review in-house counsel letter received
4/23/99	61	General A&A Audit - FYE 01/02/99	1.2	Run preliminary file check on audit file
4/23/99	61	General A&A Audit - FYE 01/02/99	3.3	Review audit file index for completeness, signoffs
4/23/99	61	General A&A Audit - FYE 01/02/99	2.6	Review management comment letter
4/23/99	61	General A&A Audit - FYE 01/02/99	1.3	Review letter to audit committee
			<u>209.00</u>	

*Individual Diaries by Date*  
Salant Corporationm  
December 30, 1998 - May 11, 1999

Professional Hours for: MF

Michael Fuchs

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/4/99	7	Disclosure Statement and Reorganization Plan	1.4	Review of bankruptcy disclosure statements

*Individual Diaries by Date*  
**Salant Corporationm**  
 December 30, 1998 - May 11, 1999

Professional Hours for: DF

Donna Fuller

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/8/99	8	Case Administration	2.0	Documenting diary for fee application
2/11/99	8	Case Administration	0.8	Document diary; fee application
2/24/99	8	Case Administration	1.3	Diary: documenting for fee application
3/4/99	8	Case Administration	1.9	Diary for fee application
3/10/99	8	Case Administration	1.0	Diary for fee application
3/19/99	8	Case Administration	2.1	Update diary for fee application
4/16/99	8	Case Administration	2.2	Diary for fee application
2/1/99	61	General A&A Audit - FYE 01/02/99	9.5	Review prior year's workpapers; planning, specific risks areas.
2/2/99	61	General A&A Audit - FYE 01/02/99	0.7	Review of prior year workpapers to learn about client
2/2/99	61	General A&A Audit - FYE 01/02/99	5.0	Going through setup with management
2/2/99	61	General A&A Audit - FYE 01/02/99	5.0	Meeting with management, re: audit issues
2/2/99	61	General A&A Audit - FYE 01/02/99	0.3	Meeting with client & audit team re: responsibilities
2/3/99	61	General A&A Audit - FYE 01/02/99	10.7	Review of prior year file
2/4/99	61	General A&A Audit - FYE 01/02/99	3.7	Review of prior year file re: cash testing
2/4/99	61	General A&A Audit - FYE 01/02/99	0.5	Meeting with client to discuss audit progress
2/4/99	61	General A&A Audit - FYE 01/02/99	3.7	Discussion with staff, re: accounts receivables
2/4/99	61	General A&A Audit - FYE 01/02/99	2.1	Discussion with staff, re: testing cash
2/4/99	61	General A&A Audit - FYE 01/02/99	1.3	Discussion with staff re: application testing
2/5/99	61	General A&A Audit - FYE 01/02/99		Organizing current year files, confirmation control update, completion of
2/5/99	61	General A&A Audit - FYE 01/02/99	7.7	planning documents
2/8/99	61	General A&A Audit - FYE 01/02/99	3.3	Discussion with staff, re: cash testing
2/8/99	61	General A&A Audit - FYE 01/02/99	5.7	Preparing current year files, filing workpapers, binders
2/8/99	61	General A&A Audit - FYE 01/02/99	2.1	Distributing various audit sections to the engagement team
2/8/99	61	General A&A Audit - FYE 01/02/99	0.4	Progress report meeting with client
2/8/99	61	General A&A Audit - FYE 01/02/99	1.0	Progress report meeting with staff
2/9/99	61	General A&A Audit - FYE 01/02/99	4.7	Discussion with staff - accounts payable trade and cash
2/9/99	61	General A&A Audit - FYE 01/02/99	3.3	Discussion with staff; accrued expenses
2/9/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussion with staff; accruals and long term debt
2/9/99	61	General A&A Audit - FYE 01/02/99	0.6	Organizing physical inventory documents in audit file
2/9/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussion with staff; inventory
2/9/99	61	General A&A Audit - FYE 01/02/99	0.4	Introducing staff to client
2/10/99	61	General A&A Audit - FYE 01/02/99	3.6	Options cancelled - review workpapers and verification cancellations
2/10/99	61	General A&A Audit - FYE 01/02/99		Equity stock options - review of workpapers received; tying in options
2/10/99	61	General A&A Audit - FYE 01/02/99	2.9	granted
2/10/99	61	General A&A Audit - FYE 01/02/99	0.7	Equity discussion with client re: shares issued for other claims
2/10/99	61	General A&A Audit - FYE 01/02/99	1.3	Equity memo re: shares issued/issuable
2/10/99	61	General A&A Audit - FYE 01/02/99	0.8	Meeting with audit coordinator; equity schedules
2/10/99	61	General A&A Audit - FYE 01/02/99	1.7	Equity - preparation of rollforward
2/10/99	61	General A&A Audit - FYE 01/02/99	1.5	Review prior years workpapers for equity
2/10/99	61	General A&A Audit - FYE 01/02/99	1.0	Discussion with staff; accounts receivable
2/11/99	61	General A&A Audit - FYE 01/02/99		Earnings Per Share - foot and recalculate client schedules. Research
2/11/99	61	General A&A Audit - FYE 01/02/99	3.4	requirements for earnings per share
2/11/99	61	General A&A Audit - FYE 01/02/99		Equity options - download Salant's stock price from Internet to ensure that
2/11/99	61	General A&A Audit - FYE 01/02/99	1.7	price of grant was fair market value
2/11/99	61	General A&A Audit - FYE 01/02/99		Equity - compare prior year options outstanding to current year to ensure
2/11/99	61	General A&A Audit - FYE 01/02/99	1.6	options removed at end of year correctly
2/11/99	61	General A&A Audit - FYE 01/02/99	2.1	Equity - meet with client from payroll to get records for cancelled options
2/12/99	61	General A&A Audit - FYE 01/02/99	5.0	Review cash audit work
2/12/99	61	General A&A Audit - FYE 01/02/99	0.3	Meet with staff to discuss status of audit work
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Discuss progress to date with management
2/12/99	61	General A&A Audit - FYE 01/02/99	0.5	Discuss status of sections with staff members
2/12/99	61	General A&A Audit - FYE 01/02/99	2.0	Review Form 10k with management
2/12/99	61	General A&A Audit - FYE 01/02/99	2.5	Discussion with staff; re: accounts payable trade
2/12/99	61	General A&A Audit - FYE 01/02/99	0.6	Discussion with audit coordinator to discuss client documents
2/15/99	61	General A&A Audit - FYE 01/02/99	2.4	Organization of workpapers
2/15/99	61	General A&A Audit - FYE 01/02/99	2.5	Equity - earnings per share testing
2/15/99	61	General A&A Audit - FYE 01/02/99	0.5	Equity - document summary memo
2/15/99	61	General A&A Audit - FYE 01/02/99	1.8	Discussion with ; re: accounts receivable testing
2/15/99	61	General A&A Audit - FYE 01/02/99	2.0	Equity - print out schedules and reference
2/15/99	61	General A&A Audit - FYE 01/02/99	0.6	Meet with audit coordinator to discuss missing schedules
2/15/99	61	General A&A Audit - FYE 01/02/99		Discussion with staff; re: accounts payable, meeting with client & staff to
2/15/99	61	General A&A Audit - FYE 01/02/99	1.6	go over accounts payable reconciliations

*Individual Diaries by Date*  
**Salant Corporationm**  
**December 30, 1998 - May 11, 1999**

Professional Hours for: **DF**

**Donna Fuller**

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/16/99	61	General A&A Audit - FYE 01/02/99	4.3	Review of accounts payable audit work
2/16/99	61	General A&A Audit - FYE 01/02/99	4.7	Review and summarize the board of directors meeting minutes
2/16/99	61	General A&A Audit - FYE 01/02/99	1.1	Read legal responses for contingencies and filed in audit files
2/16/99	61	General A&A Audit - FYE 01/02/99	0.6	Update confirm control
2/17/99	61	General A&A Audit - FYE 01/02/99	0.6	Updating confirm control for responses
2/17/99	61	General A&A Audit - FYE 01/02/99	7.9	Confirmations - calling re: accounts receivable confirms
2/17/99	61	General A&A Audit - FYE 01/02/99	2.6	Meeting with staff; operating expenses audit work
2/18/99	61	General A&A Audit - FYE 01/02/99	4.2	Sales and cost of sales testing
2/18/99	61	General A&A Audit - FYE 01/02/99	1.8	Meeting with client; re: sales and cost of sales
2/18/99	61	General A&A Audit - FYE 01/02/99	2.3	Sales & cost of sales- review prior year's workpapers
2/18/99	61	General A&A Audit - FYE 01/02/99	0.2	Audit status update with management
2/18/99	61	General A&A Audit - FYE 01/02/99	2.5	Review operating expenses
2/19/99	61	General A&A Audit - FYE 01/02/99	5.4	Sales and cost of sales testing
2/19/99	61	General A&A Audit - FYE 01/02/99	0.9	Supervision of staff - chargeback testing
2/19/99	61	General A&A Audit - FYE 01/02/99	1.1	Review sales workpaper
2/19/99	61	General A&A Audit - FYE 01/02/99	0.3	Transferring files to management
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Correspondence to management re: meeting with client
2/19/99	61	General A&A Audit - FYE 01/02/99	0.5	Meet with client to discuss audit status
2/19/99	61	General A&A Audit - FYE 01/02/99	0.6	Meet with client to discuss status on fixed assets
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Transferring files for review
2/19/99	61	General A&A Audit - FYE 01/02/99	1.0	Discussion with staff; re operating expense
2/22/99	61	General A&A Audit - FYE 01/02/99	5.3	Analyze sales results
2/22/99	61	General A&A Audit - FYE 01/02/99	2.1	Run reports for sales and cost of sales testing
2/22/99	61	General A&A Audit - FYE 01/02/99	1.9	Analytical - sales & cost of sales
2/22/99	61	General A&A Audit - FYE 01/02/99	0.2	Review physical inventory staff re: time & expense reports
2/22/99	61	General A&A Audit - FYE 01/02/99	1.3	Cash - clearing queries and reviewing new workpapers since first review
2/23/99	61	General A&A Audit - FYE 01/02/99	1.7	Discontinued operations testing
2/23/99	61	General A&A Audit - FYE 01/02/99	2.3	Assist staff with operating expenses
2/23/99	61	General A&A Audit - FYE 01/02/99	1.4	Speak to client about issues
2/23/99	61	General A&A Audit - FYE 01/02/99	5.6	Analytical review - cost of sales
2/24/99	61	General A&A Audit - FYE 01/02/99	1.2	Phone call from management - discussion of audit issues etc.
2/24/99	61	General A&A Audit - FYE 01/02/99	8.5	Analyzing reports for sales Sales/Cost of sales - leadsheet - referencing to sales and cost of sales workpapers.
2/25/99	61	General A&A Audit - FYE 01/02/99	1.8	Analyzing reports for cost of sales - examine equation, correlation, etc.
2/25/99	61	General A&A Audit - FYE 01/02/99	9.2	verifying that models are appropriate to use
2/26/99	61	General A&A Audit - FYE 01/02/99	4.3	Document explanations and finish sales and cost of sales
2/26/99	61	General A&A Audit - FYE 01/02/99	0.4	Supervision of staff - accounts receivable Discontinued operations - inputting sales and balance sheet information
2/26/99	61	General A&A Audit - FYE 01/02/99	2.1	for the Children's division Documentation of spreadsheet showing the percentage completion for
2/26/99	61	General A&A Audit - FYE 01/02/99	0.6	each section and review status.
2/26/99	61	General A&A Audit - FYE 01/02/99	0.4	Documentation of an open items list to discuss with client
2/26/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussion with client regarding issues with the fixed asset reconciliation
2/26/99	61	General A&A Audit - FYE 01/02/99	0.1	Meeting with client regarding fixed assets
2/26/99	61	General A&A Audit - FYE 01/02/99	0.4	Review of royalty income Update confirm control and review legal response for claims and file in
2/26/99	61	General A&A Audit - FYE 01/02/99	0.2	concur binder
2/26/99	61	General A&A Audit - FYE 01/02/99	0.8	Meet with management to discuss progress
2/26/99	61	General A&A Audit - FYE 01/02/99	1.2	Supervision of staff - re: fixed assets
3/1/99	61	General A&A Audit - FYE 01/02/99	1.5	Review of prepaid expenses
3/1/99	61	General A&A Audit - FYE 01/02/99	1.5	Meeting with Management go over balance sheet and income statement
3/1/99	61	General A&A Audit - FYE 01/02/99	1.4	Discussed work performed in accruals with management
3/1/99	61	General A&A Audit - FYE 01/02/99	6.6	Review of accrued liabilities
3/2/99	61	General A&A Audit - FYE 01/02/99	2.1	Review of legal letters received for potential liabilities
3/2/99	61	General A&A Audit - FYE 01/02/99	0.5	Discuss with audit coordinator status of open items
3/2/99	61	General A&A Audit - FYE 01/02/99	0.6	Update of open items list
3/2/99	61	General A&A Audit - FYE 01/02/99	1.1	Discuss review points for accrued liabilities and prepaids with staff
3/2/99	61	General A&A Audit - FYE 01/02/99	1.7	Review prior year of misstatements passed
3/2/99	61	General A&A Audit - FYE 01/02/99	2.3	Update the evaluation of misstatements passed



*Individual Diaries by Date*  
**Salant Corporationm**  
**December 30, 1998 - May 11, 1999**

Professional Hours for: **DF**

**Donna Fuller**

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
3/2/99	61	General A&A Audit - FYE 01/02/99	0.9	Update of open items list
3/2/99	61	General A&A Audit - FYE 01/02/99	2.1	Review of prepaid expenses
3/3/99	61	General A&A Audit - FYE 01/02/99	0.5	Meet with audit coordinator to discuss information for sales cutoff testing
3/3/99	61	General A&A Audit - FYE 01/02/99	1.3	Clear review notes for equity and sales
3/3/99	61	General A&A Audit - FYE 01/02/99	1.2	Create index of legal letters received and note whether update needed .
3/3/99	61	General A&A Audit - FYE 01/02/99	0.5	Update open items list
3/3/99	61	General A&A Audit - FYE 01/02/99	1.5	Transfer accounts payable, operating expenses, cash and sales for review
3/3/99	61	General A&A Audit - FYE 01/02/99		Meeting with management to discuss financial statements and all open
3/3/99	61	General A&A Audit - FYE 01/02/99	1.3	items
3/3/99	61	General A&A Audit - FYE 01/02/99	1.2	Update evaluation of misstatements passed
3/3/99	61	General A&A Audit - FYE 01/02/99	1.5	Meeting with client and staff, fixed assets
3/3/99	61	General A&A Audit - FYE 01/02/99	1.9	Assist staff with cash review notes
3/4/99	61	General A&A Audit - FYE 01/02/99	0.5	Discuss accrued expenses with manager
3/4/99	61	General A&A Audit - FYE 01/02/99	1.0	Review of accrued expenses
3/4/99	61	General A&A Audit - FYE 01/02/99	1.0	Review of accrued expenses
3/4/99	61	General A&A Audit - FYE 01/02/99	1.1	Discuss payroll testing with staff and payroll manager
3/4/99	61	General A&A Audit - FYE 01/02/99		Discuss report support with audit coordinator - make copies of working
3/4/99	61	General A&A Audit - FYE 01/02/99	1.5	papers.
3/4/99	61	General A&A Audit - FYE 01/02/99	0.5	Discuss management letter points with staff
3/4/99	61	General A&A Audit - FYE 01/02/99	1.9	Sales cut-off testing
3/4/99	61	General A&A Audit - FYE 01/02/99	1.6	Supervise staff with operating expenses review notes
3/5/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussion with management about accrued liability adjustments
3/5/99	61	General A&A Audit - FYE 01/02/99	0.9	Discussion with staff about royalty review points
3/5/99	61	General A&A Audit - FYE 01/02/99	1.6	Discussion with staff about accounts receivable review points
3/5/99	61	General A&A Audit - FYE 01/02/99	2.2	Testing of accrued liabilities - General liability/auto
3/5/99	61	General A&A Audit - FYE 01/02/99	1.8	Testing of accrued liabilities - Worker's compensation
3/5/99	61	General A&A Audit - FYE 01/02/99	1.9	Testing of accrued liabilities - Health
3/5/99	61	General A&A Audit - FYE 01/02/99	2.1	Testing of accrued liabilities - Group life
3/5/99	61	General A&A Audit - FYE 01/02/99	0.9	Accrued liabilities - reference leadsheet to proper working papers
3/5/99	61	General A&A Audit - FYE 01/02/99	1.3	Accrued liabilities- update summary memo
3/8/99	61	General A&A Audit - FYE 01/02/99	1.2	Discussions with management - evaluation of misstatements
3/8/99	61	General A&A Audit - FYE 01/02/99		Clearing review notes for operating expenses. Test of selling general &
3/8/99	61	General A&A Audit - FYE 01/02/99	1.5	administrative expenses
3/8/99	61	General A&A Audit - FYE 01/02/99	1.3	Sales cutoff testing
3/8/99	61	General A&A Audit - FYE 01/02/99	2.7	Sales cutoff testing
3/8/99	61	General A&A Audit - FYE 01/02/99		Discussion with benefits personnel - developing expectation for health
3/8/99	61	General A&A Audit - FYE 01/02/99	1.6	and benefits accruals
3/9/99	61	General A&A Audit - FYE 01/02/99	1.7	Prepare index of legal letters received/effective date
3/9/99	61	General A&A Audit - FYE 01/02/99	0.8	Completed legal audit program and documentation of response letters
3/9/99	61	General A&A Audit - FYE 01/02/99	2.2	Examine legal letters for completeness of contingency accruals
3/9/99	61	General A&A Audit - FYE 01/02/99	0.9	Update the summary of adjustments workpaper
3/9/99	61	General A&A Audit - FYE 01/02/99		Update confirm control for cash confirmation received and tie-in to bank
3/9/99	61	General A&A Audit - FYE 01/02/99	1.1	reconciliations
3/9/99	61	General A&A Audit - FYE 01/02/99	1.3	Examine professional fees accrual
3/9/99	61	General A&A Audit - FYE 01/02/99	0.7	Examine vacation accrual
3/9/99	61	General A&A Audit - FYE 01/02/99	1.2	Test salaries accrual
3/9/99	61	General A&A Audit - FYE 01/02/99	0.8	Review testing done on accrued rent
3/9/99	61	General A&A Audit - FYE 01/02/99	1.1	Review testing performed on other liabilities
3/10/99	61	General A&A Audit - FYE 01/02/99	0.5	Tie in selections received for cutoff testing
3/10/99	61	General A&A Audit - FYE 01/02/99	0.5	Phone call with management to discuss results client meeting
3/10/99	61	General A&A Audit - FYE 01/02/99	3.4	Organize client working papers for client prepared binder
3/10/99	61	General A&A Audit - FYE 01/02/99	5.3	Organize prior year's files
3/11/99	61	General A&A Audit - FYE 01/02/99	1.0	Completed sales cutoff
3/11/99	61	General A&A Audit - FYE 01/02/99	2.9	Completed operating expenses testing
3/11/99	61	General A&A Audit - FYE 01/02/99	7.1	Completed accrued expenses testing
3/12/99	61	General A&A Audit - FYE 01/02/99	2.4	Made calls on selections for Long Island warehouse for sales cutoff
3/12/99	61	General A&A Audit - FYE 01/02/99	2.6	Sales cutoff testing - Winnsboro S.C. selections
3/12/99	61	General A&A Audit - FYE 01/02/99	2.0	Follow up on outstanding bank confirmations
3/12/99	61	General A&A Audit - FYE 01/02/99	1.6	Clearing review notes for equity and sales.

*Individual Diaries by Date*  
**Salant Corporationm**  
**December 30, 1998 - May 11, 1999**

Professional Hours for: **DF**

**Donna Fuller**

<b>Date</b>	<b>Project Code</b>	<b>Project Grouping</b>	<b>Hours</b>	<b>Description</b>
3/12/99	61	General A&A Audit - FYE 01/02/99	2.4	Documenting payroll testing results .
3/15/99	61	General A&A Audit - FYE 01/02/99	8.1	Organize client prepared documents in binders
3/16/99	61	General A&A Audit - FYE 01/02/99	3.2	Organize all manual workpapers
3/17/99	61	General A&A Audit - FYE 01/02/99	4.2	Follow up on legal letters not yet received
3/17/99	61	General A&A Audit - FYE 01/02/99	8.7	Audit file cleanup - deleting workpapers not used, updating signoffs, final backup of files
3/18/99	61	General A&A Audit - FYE 01/02/99	2.8	Reviewed leadsheets and summary memos were updated for errors that were posted by the client.
3/18/99	61	General A&A Audit - FYE 01/02/99	1.2	Follow up on cutoff documents with audit coordinator
3/18/99	61	General A&A Audit - FYE 01/02/99	3.8	Reconciling budget to actual for interim and final
3/19/99	61	General A&A Audit - FYE 01/02/99	5.9	Reviewed computer workpapers to ensure: appropriateness of signatures, master/carbon status of workpapers etc. sent workpapers to various people for signoffs and review.
4/5/99	61	General A&A Audit - FYE 01/02/99	4.8	Went through computer workpapers to ensure: appropriateness of signatures, master/carbon status of workpapers etc. sent workpapers to various people for signoffs and review.
4/5/99	61	General A&A Audit - FYE 01/02/99	3.2	Ensure leadsheets and summary memos were updated for errors that were posted by the client.
4/6/99	61	General A&A Audit - FYE 01/02/99	7.9	Tied in Form 10-k draft to report support
4/7/99	61	General A&A Audit - FYE 01/02/99	8.1	Tied in Form 10-k draft to report support
4/8/99	61	General A&A Audit - FYE 01/02/99	8.2	Tied in Form 10-k draft to report support
4/9/99	61	General A&A Audit - FYE 01/02/99	7.8	Reviewed SEC and GAAP disclosures on Form 10k draft
4/12/99	61	General A&A Audit - FYE 01/02/99	5.6	Tied in Form 10-k draft to report support
4/12/99	61	General A&A Audit - FYE 01/02/99	1.9	Sent Form 10-k draft to Controller with proposed changes. Sent memo to Controller regarding outstanding report support
4/12/99	61	General A&A Audit - FYE 01/02/99	0.5	Correspondence with to audit coordinator regarding outstanding legal letters and board minutes.
4/13/99	61	General A&A Audit - FYE 01/02/99	2.1	Tied in Pension note to report support
4/13/99	61	General A&A Audit - FYE 01/02/99	5.9	Tied in Form 10-k draft to report support
4/14/99	61	General A&A Audit - FYE 01/02/99	2.0	Memo to Controller documenting outstanding report support.
4/14/99	61	General A&A Audit - FYE 01/02/99	1.5	Called lawyers to obtain status update to April 13 on legal response letters
4/14/99	61	General A&A Audit - FYE 01/02/99	4.5	Review SEC disclosures
4/15/99	61	General A&A Audit - FYE 01/02/99	1.5	Discuss with management draft 5 of Form 10-k and identify outstanding areas
4/15/99	61	General A&A Audit - FYE 01/02/99	2.5	Called lawyers to obtain status update to April 13 on legal response letters
4/16/99	61	General A&A Audit - FYE 01/02/99	2.3	Review version 5 of 10-k
4/16/99	61	General A&A Audit - FYE 01/02/99	1.5	Review changes to SEC disclosures and summary memo
5/1/99	61	General A&A Audit - FYE 01/02/99	3.0	Organizing files for storage
			<u>445.5</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1998 - May 11, 1999

Professional Hours for: RG

Russell Goldstein

<b>Date</b>	<b>Project Code</b>	<b>Project Grouping</b>	<b>Hours</b>	<b>Description</b>
1/22/99	7	Disclosure Statement and Reorganization Plan	5.6	Review and calculation of tax information included in the disclosure statement
1/21/99	7	Disclosure Statement and Reorganization Plan	<u>5.4</u>	Review of tax information included in the disclosure statement
			<u>11.00</u>	

<i>Individual Diaries by Date</i> <b>Salant Corporation</b> December 30, 1998 - May 11, 1999
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Professional Hours for: SI

Stephen Imp

<b>Date</b>	<b>Project Code</b>	<b>Project Grouping</b>	<b>Hours</b>	<b>Description</b>
1/14/99	7	Disclosure Statement and Reorganization Plan	1.5	Research and review of letter drafted to client (CFO) explaining the tax consequences of two alternative restructuring alternatives. The letter specifically addressed the issues of cancellation of debt income and net operating loss limitations
1/18/99	7	Disclosure Statement and Reorganization Plan	1.8	Research and review of letter drafted to client explaining the tax consequences of two alternative restructuring alternatives. The letter specifically addressed the issues of cancellation of debt income and net operating loss limitations
1/19/99	7	Disclosure Statement and Reorganization Plan	0.3	Research and review of letter drafted to CFO explaining the tax consequences of two alternative restructuring alternatives. The letter specifically addressed the issues of cancellation of debt income and net operating loss limitations
1/20/99	7	Disclosure Statement and Reorganization Plan	0.8	Research and review of letter drafted to CFO explaining the tax consequences of two alternative restructuring alternatives. The letter specifically addressed the issues of cancellation of debt income and net operating loss limitations
2/1/99	7	Disclosure Statement and Reorganization Plan	0.5	Discussions with outside counsel regarding tax provision in S-1 Disclosure document
2/2/99	7	Disclosure Statement and Reorganization Plan	1.8	Conversations with tax partner, audit partner and outside counsel, review of tax sections of disclosure document, and calculation of correct tax provision in disclosure document
5/3/99	7	Disclosure Statement and Reorganization Plan	0.5	Phoncall to CFO regarding debt restructuring
1/21/99	8	Case Administration	0.2	Fee application spreadsheet
2/8/99	8	Case Administration	0.2	Diary for fee application
2/22/99	8	Case Administration	0.4	Diary for fee application
4/30/99	8	Case Administration	0.3	Diary for fee application
5/3/99	8	Case Administration	0.3	Diary for fee application
4/15/99	61	General A&A Audit - FYE 01/02/99	5.9	Review of tax provision
			<u>14.50</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: LP

Lori Palmer

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/12/99	8	Case Administration	0.2	Dairy for fee application
2/15/99	8	Case Administration	0.5	Dairy for fee application
2/24/99	8	Case Administration	2.4	Diary for fee application
3/6/99	8	Case Administration	2.5	Diary for fee application
2/8/99	61	General A&A Audit - FYE 01/02/99	1.6	Reviewing of prior year debt working papers
2/8/99	61	General A&A Audit - FYE 01/02/99	1.4	Review of planning memo, prior year adjustments
2/8/99	61	General A&A Audit - FYE 01/02/99	3.0	Obtain and review all divisional leads for all sections
2/8/99	61	General A&A Audit - FYE 01/02/99	1.0	Review of workpapers of prior year
2/8/99	61	General A&A Audit - FYE 01/02/99	1.0	Miscellaneous prepaid-review of prior years workpaper
2/9/99	61	General A&A Audit - FYE 01/02/99	0.8	Create leadsheet for accrued expenses
2/9/99	61	General A&A Audit - FYE 01/02/99	1.0	Create leadsheet for accrued expenses Reconcile prior year accrued lead balances to current year
2/9/99	61	General A&A Audit - FYE 01/02/99	2.4	balances
2/9/99	61	General A&A Audit - FYE 01/02/99	0.4	Review of advertising accrual
2/9/99	61	General A&A Audit - FYE 01/02/99	1.4	Final testing of insurance
2/9/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of prior year insurance testing
2/9/99	61	General A&A Audit - FYE 01/02/99	1.0	Final testing of accrued health expenses
2/9/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of interim health expenses
2/9/99	61	General A&A Audit - FYE 01/02/99	0.1	Review of accrued health expenses
2/9/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of bonuses
2/9/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of accrued taxes
2/9/99	61	General A&A Audit - FYE 01/02/99	0.6	Review of accrued line items
2/9/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of accrued royalties
2/10/99	61	General A&A Audit - FYE 01/02/99	0.1	Review of prior year goodwill testing
2/10/99	61	General A&A Audit - FYE 01/02/99	0.1	Review of prior year licensing testing
2/10/99	61	General A&A Audit - FYE 01/02/99	0.1	Review of prior year trademark testing
2/10/99	61	General A&A Audit - FYE 01/02/99	1.5	Documenting long lived assets for impairment Set up of intangibles lead and reconcile to prior year - reclassified because of discontinued operations and system
2/10/99	61	General A&A Audit - FYE 01/02/99	0.6	conversion
2/10/99	61	General A&A Audit - FYE 01/02/99	1.0	Created prepaid leadsheet
2/10/99	61	General A&A Audit - FYE 01/02/99	1.0	Reconcile prior year prepaid lead balances to current year
2/10/99	61	General A&A Audit - FYE 01/02/99	1.0	Set up current year accrued footnote
2/10/99	61	General A&A Audit - FYE 01/02/99	1.1	Reconcile prior year accrued footnote
2/10/99	61	General A&A Audit - FYE 01/02/99	0.9	Testing of professional fees
2/10/99	61	General A&A Audit - FYE 01/02/99	2.0	Testing of professional fees
2/10/99	61	General A&A Audit - FYE 01/02/99	0.4	Review of interim professional fees testing
2/11/99	61	General A&A Audit - FYE 01/02/99	1.6	Testing of deferred rent analytical
2/11/99	61	General A&A Audit - FYE 01/02/99	0.6	Review of interim deferred rent analytical
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of prior year deferred rent analytical Review of prior years workmans' compensation accrual and reconciliation of the account to prior year balance due to
2/11/99	61	General A&A Audit - FYE 01/02/99	1.8	system conversion and discontinued operations
2/11/99	61	General A&A Audit - FYE 01/02/99	1.0	Final testing of the advertising accrual
2/11/99	61	General A&A Audit - FYE 01/02/99	0.4	Organize audit sections from prior year workpapers
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Complete prepaid debt audit program
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Complete prepaid audit program
2/11/99	61	General A&A Audit - FYE 01/02/99	1.0	Obtain debt and worker's compensation confirmations
2/11/99	61	General A&A Audit - FYE 01/02/99	1.0	Setup of debt lead and long term liabilities lead Reconcile prior year prepaid lead balances to current year - reclassified because of discontinued operations and system
2/11/99	61	General A&A Audit - FYE 01/02/99	0.8	conversion
2/12/99	61	General A&A Audit - FYE 01/02/99	1.4	Final testing of accrued health expenses
2/12/99	61	General A&A Audit - FYE 01/02/99	0.1	Review of interim health expenses
2/12/99	61	General A&A Audit - FYE 01/02/99	0.4	Prepare rollforward of intangibles
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of prior year management comment letter
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of salaries and wages prior year testing-accrual
2/12/99	61	General A&A Audit - FYE 01/02/99	1.9	Final testing of salaries and wages-accrual
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Review of salaries and wages interim testing-accrual
2/12/99	61	General A&A Audit - FYE 01/02/99	1.0	Final testing of goodwill
2/12/99	61	General A&A Audit - FYE 01/02/99	1.0	Final testing of licensing
2/12/99	61	General A&A Audit - FYE 01/02/99	1.0	Final testing of trademarks
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Final testing of goodwill
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Final testing of licensing
2/12/99	61	General A&A Audit - FYE 01/02/99	0.2	Final testing of trademarks

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: LP

Lori Palmer

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/16/99	61	General A&A Audit - FYE 01/02/99	0.8	Final testing of bonus testing
2/16/99	61	General A&A Audit - FYE 01/02/99	0.2	Reviewed prior year bonus testing
2/16/99	61	General A&A Audit - FYE 01/02/99	0.8	Reviewed prior year royalty expense testing
2/16/99	61	General A&A Audit - FYE 01/02/99	0.8	Reviewed prior year prepaid expenses workpapers and divisional lead sheets
2/16/99	61	General A&A Audit - FYE 01/02/99	3.0	Reconciled prepaid balance by division for selections made
2/16/99	61	General A&A Audit - FYE 01/02/99	0.2	Calculate sample size and determine selections for prepaid expenses
2/16/99	61	General A&A Audit - FYE 01/02/99	2.0	Review workpapers; prepaid expense
2/16/99	61	General A&A Audit - FYE 01/02/99	0.2	Meeting with client regarding the listing of royalty checks paid during the year (for royalty testing)
2/16/99	61	General A&A Audit - FYE 01/02/99	0.2	Review accrued royalties testing
2/16/99	61	General A&A Audit - FYE 01/02/99	1.6	Set up leadsheet for debt testing
2/16/99	61	General A&A Audit - FYE 01/02/99	1.0	Meeting with client regarding outstanding debt schedules
2/16/99	61	General A&A Audit - FYE 01/02/99	0.2	Testing of accrued health
2/17/99	61	General A&A Audit - FYE 01/02/99	0.4	Set up testing of deferred rent testing
2/17/99	61	General A&A Audit - FYE 01/02/99	1.0	Documenting understanding of the insurance claims
2/17/99	61	General A&A Audit - FYE 01/02/99	0.8	Documenting explanations for prepaid expenses
2/17/99	61	General A&A Audit - FYE 01/02/99	0.8	Agreeing/reconciling prior year balances of the prepaid expense to prior year lead amount.
2/17/99	61	General A&A Audit - FYE 01/02/99	2.2	Obtaining detail for prepaid for detail testing
2/17/99	61	General A&A Audit - FYE 01/02/99	0.1	Testing the income for stores for sales and utilities tax accrual
2/17/99	61	General A&A Audit - FYE 01/02/99	1.0	Obtain explanations to prepaid analytical
2/17/99	61	General A&A Audit - FYE 01/02/99	1.0	Final accrued prepaid testing
2/17/99	61	General A&A Audit - FYE 01/02/99	2.0	Final accrued royalty testing
2/17/99	61	General A&A Audit - FYE 01/02/99	1.0	Final testing of salaries and wages
2/17/99	61	General A&A Audit - FYE 01/02/99	0.6	Final testing of accrued health testing
2/17/99	61	General A&A Audit - FYE 01/02/99	0.1	Review of interim accrued health testing
2/18/99	61	General A&A Audit - FYE 01/02/99	0.9	Completed accrued audit program
2/18/99	61	General A&A Audit - FYE 01/02/99	0.4	Completed prepaid audit program
2/18/99	61	General A&A Audit - FYE 01/02/99	0.4	Completed other liabilities audit program
2/18/99	61	General A&A Audit - FYE 01/02/99	4.0	Prepared other liabilities lead and reconciled to accrued footnote.
2/18/99	61	General A&A Audit - FYE 01/02/99	0.5	Documenting prepaid expenses
2/18/99	61	General A&A Audit - FYE 01/02/99	2.0	Obtaining explanations to prepaid chemical for detail test
2/18/99	61	General A&A Audit - FYE 01/02/99	1.0	Obtaining documentation for prepaid royalties
2/18/99	61	General A&A Audit - FYE 01/02/99	0.2	Documenting explanations to prepaid expense
2/18/99	61	General A&A Audit - FYE 01/02/99	1.2	Obtaining explanations to prepaid expense
2/18/99	61	General A&A Audit - FYE 01/02/99	0.4	Reconciled prepaid balance by division
2/19/99	61	General A&A Audit - FYE 01/02/99	0.3	Organized workpaper references
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Set up royalties testing
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Set up salaries testing
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Set up vacation accrual testing
2/19/99	61	General A&A Audit - FYE 01/02/99	0.6	Obtain outstanding worker's compensation confirmations- Acordia and Hobbs and 401 and Pension trustee -Hewitt.
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Prepare an open items list of all sections
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Documenting vacation accrual testing and adjusting entry
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Document detail test of prepaid deposits
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Obtain documentation for prepaid detail test of deposits
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Document detail test of prepaid insurance property
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Obtain documentation for prepaid detail test of insurance property
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Document testing of prepaid
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Obtain documentation for prepaid detail test.
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Document detail test of prepaid property tax.
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Obtain documentation for prepaid detail test of property tax.
2/19/99	61	General A&A Audit - FYE 01/02/99	0.2	Obtain explanation of vacation accrual variance
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Review of prior year vacation accrual

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: LP

Lori Palmer

Date	Project Code	Project Grouping	Hours	Description
2/19/99	61	General A&A Audit - FYE 01/02/99	1.5	Document explanations for prepaid royalties for detail test
2/19/99	61	General A&A Audit - FYE 01/02/99	0.6	Transferring of workpapers to be reviewed by management
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Completed debt audit program
2/22/99	61	General A&A Audit - FYE 01/02/99	0.2	Clearing of prepaid review notes
2/22/99	61	General A&A Audit - FYE 01/02/99	2.5	Clearing of prepaid review notes Obtain worker's compensation confirmations-Acordia and
2/22/99	61	General A&A Audit - FYE 01/02/99	0.6	Hobbs and 401 and Pension trustee -Hewitt.
2/22/99	61	General A&A Audit - FYE 01/02/99	0.7	Obtain Bankers Trust for bank confirmation
2/22/99	61	General A&A Audit - FYE 01/02/99	0.4	Document vacation accrual testing and adjusting entry.
2/22/99	61	General A&A Audit - FYE 01/02/99	4.0	Clearing accrued review notes
2/22/99	61	General A&A Audit - FYE 01/02/99	0.6	Testing of long term capital leases
2/23/99	61	General A&A Audit - FYE 01/02/99	1.0	Document long term capital leases testing
2/23/99	61	General A&A Audit - FYE 01/02/99	2.0	Testing of bank debt
2/23/99	61	General A&A Audit - FYE 01/02/99	2.0	Testing of vacation accrual
2/23/99	61	General A&A Audit - FYE 01/02/99	2.0	Testing of long-term/short term disability
2/23/99	61	General A&A Audit - FYE 01/02/99	4.0	Testing of long term capital leases
2/24/99	61	General A&A Audit - FYE 01/02/99	2.6	Clearing of review notes for prepaid
2/24/99	61	General A&A Audit - FYE 01/02/99	6.0	Clearing of review notes for accrued
2/25/99	61	General A&A Audit - FYE 01/02/99	2.3	Accrued interest testing
2/25/99	61	General A&A Audit - FYE 01/02/99	2.7	Setup debt rollforward workpaper
2/25/99	61	General A&A Audit - FYE 01/02/99	1.0	Testing long term capital leases
2/25/99	61	General A&A Audit - FYE 01/02/99	2.4	Accrued taxes testing
2/25/99	61	General A&A Audit - FYE 01/02/99	1.6	Accrued bonus testing
2/26/99	61	General A&A Audit - FYE 01/02/99	2.0	Intangibles-calculate write off and adjusting entry.
2/26/99	61	General A&A Audit - FYE 01/02/99	3.0	Determine classification of long term capital leases
2/26/99	61	General A&A Audit - FYE 01/02/99	2.0	Testing of pension expense
2/26/99	61	General A&A Audit - FYE 01/02/99	1.0	Test of interest expense
2/27/99	61	General A&A Audit - FYE 01/02/99	1.2	Review intangibles workpapers
2/27/99	61	General A&A Audit - FYE 01/02/99	2.4	Testing of the pension expense/liability
2/27/99	61	General A&A Audit - FYE 01/02/99	1.0	Cleared accrued review notes-senior
2/27/99	61	General A&A Audit - FYE 01/02/99	0.7	Cleared prepaid review notes-manager
2/27/99	61	General A&A Audit - FYE 01/02/99	0.7	Cleared prepaid review notes-senior
2/28/99	61	General A&A Audit - FYE 01/02/99	6.0	Set up of accrued expenses leadsheet
3/1/99	61	General A&A Audit - FYE 01/02/99	1.4	Testing of the pension expense/liability
3/1/99	61	General A&A Audit - FYE 01/02/99	8.6	Finish testing accrued expense/liability
3/2/99	61	General A&A Audit - FYE 01/02/99	2.1	Set up of accrued leadshedule
3/2/99	61	General A&A Audit - FYE 01/02/99	2.7	Testing of the pension expense/liability
3/2/99	61	General A&A Audit - FYE 01/02/99	3.3	Testing of accrued expenses
3/3/99	61	General A&A Audit - FYE 01/02/99	4.4	Accrued royalties testing
3/3/99	61	General A&A Audit - FYE 01/02/99	3.0	Long term/short term disability, group testing
3/3/99	61	General A&A Audit - FYE 01/02/99	1.9	Workers compensation testing
3/4/99	61	General A&A Audit - FYE 01/02/99	5.6	Accrued royalties testing
3/4/99	61	General A&A Audit - FYE 01/02/99	4.0	Workers compensation testing
3/5/99	61	General A&A Audit - FYE 01/02/99	1.0	Preparing summary accrued expenses memo
3/5/99	61	General A&A Audit - FYE 01/02/99	1.0	Preparing summary prepaid expenses memo
3/5/99	61	General A&A Audit - FYE 01/02/99	2.5	Testing of claims
3/5/99	61	General A&A Audit - FYE 01/02/99	3.0	Final testing accrued expenses
3/5/99	61	General A&A Audit - FYE 01/02/99	0.6	Accrued royalties testing
3/5/99	61	General A&A Audit - FYE 01/02/99	1.4	Workers compensation testing
3/6/99	61	General A&A Audit - FYE 01/02/99	2.0	Final testing accrued expenses
			<u>197.0</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1998 - May 11, 1999

Professional Hours for: MS

E. Sair

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
4/2/99	7	Disclosure Statement and Reorganization Plan	<u>1.0</u>	Review of bankruptcy disclosure statements
			<u>1.0</u>	



**Individual Diaries by Date**  
**Salant Corporation**  
**December 30, 1998 - May 11, 1999**

Professional Hours for: CS

C. Sanders

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/1/99	91	General Information Systems Review - Audit 01/02/99	4.0	Computer systems; understanding of the client
2/9/99	91	General Information Systems Review - Audit 01/02/99	2.0	Review and consultation of computer systems
2/10/99	91	General Information Systems Review - Audit 01/02/99	1.0	Review and consultation of computer systems
3/4/99	91	General Information Systems Review - Audit 01/02/99	5.0	Final review and consultation of computer systems
			<u>12.00</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: MS

Michelle Sternberg

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
				Review and discussion of Manhattan and John Henry sales contract to Supreme for markdown
3/4/99		7 Disclosure Statement and Reorganization Plan	1.7	analysis purposes
2/15/99		8 Case Administration	1.3	Diary for fee application
2/19/99		8 Case Administration	1.2	Diary for fee application
2/28/99		8 Case Administration	1.5	Diary for fee application
3/5/99		8 Case Administration	1.5	Diary for fee application
3/15/99		8 Case Administration	4	Diary for fee application
3/17/99		8 Case Administration	2.3	Diary for fee application
3/19/99		8 Case Administration	1.6	Diary for fee application
				Preparation of leadschedules for markdown
2/8/99	61	General A&A Audit - FYE 01/02/99	3.2	reserves
				Review of inventory in the prior year through
2/8/99	61	General A&A Audit - FYE 01/02/99	3.8	review of prior year planning file
				4 Review of planning section of file and client
				Salant Menswear Group Bottoms roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items
2/9/99	61	General A&A Audit - FYE 01/02/99	3	for testing. Preparation of workpapers.
				Preparation of Salant Menswear Group Bottoms standard cost testing workpapers and
2/9/99	61	General A&A Audit - FYE 01/02/99	0.8	selection of items for client to pull
				Salant Menswear Group Bottoms tie-in of book to physical reports. Follow up of physical
2/9/99	61	General A&A Audit - FYE 01/02/99	6.8	adjustments.
				0.4 Review of inventory observation workpapers
				Salant Canada tie-in of book to physical
2/10/99	61	General A&A Audit - FYE 01/02/99	3.5	reports. Follow up of physical adjustments.
				Tie in of physical test counts held at Alice and Eagle Pass locations for Salant Menswear
2/10/99	61	General A&A Audit - FYE 01/02/99	2.8	Group Bottoms items
				Follow up with client on outstanding items with respect to Salant Menswear Group bottoms roll-forward and book to physical
2/10/99	61	General A&A Audit - FYE 01/02/99	0.6	testing
				Preparation of Salant Menswear Group
2/10/99	61	General A&A Audit - FYE 01/02/99	0.7	Bottoms inventory summary.
				Discussions with client of queries encountered during the performance of the roll forward of
2/10/99	61	General A&A Audit - FYE 01/02/99	0.6	Salant Menswear Group and book to physical.
				Inspection of supporting documentation pulled by client for Salant Menswear Group roll
2/10/99	61	General A&A Audit - FYE 01/02/99	1.6	forward test selections
				Meeting with client discussing audit work performed by Internal audit in the prior year.
2/10/99	61	General A&A Audit - FYE 01/02/99	0.7	Obtaining of computer documents.
				Performance of standard cost testing for Salant Menswear Group Bottoms once items pulled
2/10/99	61	General A&A Audit - FYE 01/02/99	0.5	by client
				Preparation of Dress shirt division inventory
2/11/99	61	General A&A Audit - FYE 01/02/99	0.6	summary.

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: MS

Michelle Sternberg

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/11/99	61	General A&A Audit - FYE 01/02/99	0.8	Performance of Salant Canada finished goods roll forward
2/11/99	61	General A&A Audit - FYE 01/02/99	0.5	Finalization of Dress shirt division manual and computer workpapers
2/11/99	61	General A&A Audit - FYE 01/02/99	0.6	Discussions with client, queries encountered during the performance of the roll forward of Dress shirt division and book to physical.
2/11/99	61	General A&A Audit - FYE 01/02/99	3.5	Dress shirt division roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items for testing. Preparation of workpapers.
2/11/99	61	General A&A Audit - FYE 01/02/99	0.5	Performance of standard cost testing Dress shirt division
2/11/99	61	General A&A Audit - FYE 01/02/99	0.8	Preparation of Dress shirt division standard cost test workpapers and selection of items
2/11/99	61	General A&A Audit - FYE 01/02/99	0.6	Translation of workpapers in Canadian dollars and obtain rates from client and confirmation with D&T rates
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Finalization of Salant Canada manual and computer workpapers
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Discussions with client of queries encountered during the performance of the roll forward of Salant Canada and book to physical inventory reconciliation
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Preparation of Salant Canada inventory summary
2/11/99	61	General A&A Audit - FYE 01/02/99	0.3	Performance of standard cost testing for Salant Canada
2/11/99	61	General A&A Audit - FYE 01/02/99	0.5	Preparation of Salant Canada standard cost test workpapers and selection of items
2/11/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussions with client on status of client prepared documents still outstanding.
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Discussion with client, outstanding items on Salant Menswear Group Bottoms
2/11/99	61	General A&A Audit - FYE 01/02/99	0.2	Completion of Salant Menswear Group standard cost testing
2/11/99	61	General A&A Audit - FYE 01/02/99	0.5	Follow up with persons who performed the store inventory counts
2/12/99	61	General A&A Audit - FYE 01/02/99	6.4	Tie in of physical count tests done at Winnsboro and Ridgeway for Perry Ellis and Dress shirt division
2/12/99	61	General A&A Audit - FYE 01/02/99	4.6	Dress shirt division tie-in of book to physical reports. Follow up of physical adjustments.
2/15/99	61	General A&A Audit - FYE 01/02/99	0.7	Preparation of Salant Childrens Division standard cost test workpapers and selection of items for client to pull
2/15/99	61	General A&A Audit - FYE 01/02/99	0.7	Preparation of Salant Accessories Division inventory summary
2/15/99	61	General A&A Audit - FYE 01/02/99	0.5	Finalization of Salant Accessories Division manual and computer workpapers

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: MS

Michelle Sternberg

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/15/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussions with client; queries encountered during the performance of the roll forward of Salant Accessories Division and book to physical.
2/15/99	61	General A&A Audit - FYE 01/02/99	4.1	Salant Accessories Division tie-in of book to physical reports. Follow up of physical adjustments.
2/15/99	61	General A&A Audit - FYE 01/02/99	1.2	Tie in of physical test counts held at Long Island City for Salant Accessories Division items
2/15/99	61	General A&A Audit - FYE 01/02/99	1.2	Inspection of supporting documentation pulled by client for roll forward test selections and finalization of workpapers
2/15/99	61	General A&A Audit - FYE 01/02/99	0.8	Dress shirt division tie-in of book to physical reports. Follow up of physical adjustments.
2/16/99	61	General A&A Audit - FYE 01/02/99	3.6	Perry Ellis tie-in of book to physical reports. Follow up of physical adjustments
2/16/99	61	General A&A Audit - FYE 01/02/99	0.6	Performance of standard cost testing for Salant Childrens Division once items pulled by client
2/16/99	61	General A&A Audit - FYE 01/02/99	6.8	Salant Childrens Division tie-in of book to physical reports. Follow up of physical adjustments.
2/17/99	61	General A&A Audit - FYE 01/02/99	1.5	Perry Ellis Accessories roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items for testing. Preparation of workpapers.
2/17/99	61	General A&A Audit - FYE 01/02/99	0.5	Preparation of Perry Ellis Bottoms standard cost test workpapers and selection of items for client to pull
2/17/99	61	General A&A Audit - FYE 01/02/99	2.9	Salant Childrens Division roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items for testing. Preparation of workpapers.
2/17/99	61	General A&A Audit - FYE 01/02/99	3.2	Perry Ellis Bottoms tie-in of book to physical reports. Follow up of physical adjustments.
2/17/99	61	General A&A Audit - FYE 01/02/99	0.4	Performance of standard cost testing for Perry Ellis once items pulled by client
2/17/99	61	General A&A Audit - FYE 01/02/99	0.7	Preparation of Perry Ellis Accessories standard cost test workpapers and selection of items
2/17/99	61	General A&A Audit - FYE 01/02/99	0.7	Preparation of Salant Childrens Division inventory summary.
2/17/99	61	General A&A Audit - FYE 01/02/99	0.5	Salant Childrens Division roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items for testing. Preparation of workpapers
2/17/99	61	General A&A Audit - FYE 01/02/99	0.6	Finalization of Salant Childrens Division manual and computer workpapers

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**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: MS

Michelle Sternberg

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/18/99	61	General A&A Audit - FYE 01/02/99	2.9	Perry Ellis Bottoms roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items for testing. Preparation of workpapers
2/18/99	61	General A&A Audit - FYE 01/02/99	2.8	Perry Ellis Accessories roll forward tie in of adjusted physical balances and general ledger balance. Selection of roll forward items for testing. Preparation of workpapers.
2/18/99	61	General A&A Audit - FYE 01/02/99	2.4	Inspection of supporting documentation pulled by client for roll forward test selections
2/18/99	61	General A&A Audit - FYE 01/02/99	0.5	Discussions with client; queries encountered during the performance of the roll forward of Salant Childrens Division and book to physical.
2/18/99	61	General A&A Audit - FYE 01/02/99	0.6	Preparation of Salant Accessories Division standard cost test workpapers and selection of items for client to pull
2/18/99	61	General A&A Audit - FYE 01/02/99	2.7	Perry Ellis Accessories tie-in of book to physical reports. Follow up of physical adjustments.
2/18/99	61	General A&A Audit - FYE 01/02/99	1.7	Tie in of test counts performed at Secaucus
2/18/99	61	General A&A Audit - FYE 01/02/99	2.7	Tie in of Salant Childrens Division test counts done at Carrizo Springs
2/18/99	61	General A&A Audit - FYE 01/02/99	0.4	Performance of standard cost testing for Perry Ellis Bottoms once items pulled by client
2/19/99	61	General A&A Audit - FYE 01/02/99	1.9	Finalization of inventory workpapers which had outstanding items after following up with client
2/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Performance of standard cost testing Salant Accessories Division once items pulled by client
2/19/99	61	General A&A Audit - FYE 01/02/99	1.8	Preparation of stores inventory workpapers for discussion with client
2/22/99	61	General A&A Audit - FYE 01/02/99	2.5	Preparation of lead schedules for markdown reserves
2/22/99	61	General A&A Audit - FYE 01/02/99	2.5	Collection of information from client necessary to perform markdown reserve testing
2/22/99	61	General A&A Audit - FYE 01/02/99	2.5	Discussions with client staff on client approach to markdown reserves and the best approach to audit them and how to get the necessary information from them.
2/22/99	61	General A&A Audit - FYE 01/02/99	2.5	Discussions with client staff on client approach to deferred variances and the best approach to audit them and how to get the necessary information from them.
2/22/99	61	General A&A Audit - FYE 01/02/99	0.5	Familiarizing myself with deferred variance schedules as performed in the prior year
2/22/99	61	General A&A Audit - FYE 01/02/99	0.5	Familiarizing myself with markdown reserve schedules as performed in the prior year

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: MS

Michelle Sternberg

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/23/99	61	General A&A Audit - FYE 01/02/99	8.5	Inserting gross profit information and sales through 2/15/99 into markdown reserve information.
2/23/99	61	General A&A Audit - FYE 01/02/99	2.5	Follow up with client status of outstanding documentation required to complete book to physical testing and standard cost testing
2/24/99	61	General A&A Audit - FYE 01/02/99	3	Finalization of book to physical and rollforward testing workpapers's which had open workpapers
2/24/99	61	General A&A Audit - FYE 01/02/99	1	Finalization of standard cost testing workpapers's which had open items
2/24/99	61	General A&A Audit - FYE 01/02/99	7	Analysis of markdown information for Perry Ellis
2/25/99	61	General A&A Audit - FYE 01/02/99	1.5	Analysis of markdown information for Children's division
2/25/99	61	General A&A Audit - FYE 01/02/99	2	Analysis of markdown information for Perry Ellis division
2/25/99	61	General A&A Audit - FYE 01/02/99	2.5	Modification of markdown reserve testing after client adjustments
2/25/99	61	General A&A Audit - FYE 01/02/99	2.5	Discussion with management on the completion of markdown reserve testing
2/25/99	61	General A&A Audit - FYE 01/02/99	0.5	Review of manager workpapers on the required audit steps to complete audit work for markdown reserves
2/25/99	61	General A&A Audit - FYE 01/02/99	2	Review of client workpaper's for markdown reserves for the various divisions
2/26/99	61	General A&A Audit - FYE 01/02/99	4.5	Analysis of markdown information for Children's division
2/26/99	61	General A&A Audit - FYE 01/02/99	1.5	Discussions with client and management on audit work to be performed on deferred variances and gain an understanding of them
2/26/99	61	General A&A Audit - FYE 01/02/99	5	Discussions with various client staff on markdown requirements
2/27/99	61	General A&A Audit - FYE 01/02/99	4	Analysis of markdown information for Dress Shirt Division
2/28/99	61	General A&A Audit - FYE 01/02/99	4.5	Analysis of markdown information for Salant Menswear Group Bottoms
3/1/99	61	General A&A Audit - FYE 01/02/99	2.3	Follow up on markdown analysis done for Dress shirt division
3/1/99	61	General A&A Audit - FYE 01/02/99	2.7	Completion of Perry Ellis America division book to physical testing
3/1/99	61	General A&A Audit - FYE 01/02/99	2.6	Completion of Perry Ellis bottoms division book to physical testing
3/1/99	61	General A&A Audit - FYE 01/02/99	2.4	Completion of Perry Ellis dress shirt division book to physical testing
3/1/99	61	General A&A Audit - FYE 01/02/99	6	Analysis of markdown information for Salant Accessories division
3/2/99	61	General A&A Audit - FYE 01/02/99	3.8	Finalization of all workpapers for manager review
3/2/99	61	General A&A Audit - FYE 01/02/99	1.3	Preparation of markdown analysis summary
3/2/99	61	General A&A Audit - FYE 01/02/99	2.6	Follow up on markdown analysis done for Salant Menswear Group Bottoms division

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: MS

**Michelle Sternberg**

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
3/2/99	61	General A&A Audit - FYE 01/02/99	2.3	Follow up on markdown analysis done for Children's division
3/3/99	61	General A&A Audit - FYE 01/02/99	3.2	Preparation of discussion of deferred variance calculations by client and D&T workpaper as well as discussion of types of variances and difference between product and period
3/3/99	61	General A&A Audit - FYE 01/02/99	2.4	Preparation of deferred variance calculations
3/3/99	61	General A&A Audit - FYE 01/02/99	3.4	Discussion of markdown analysis Workpapers performed with management
3/4/99	61	General A&A Audit - FYE 01/02/99	2.3	Follow up on managements queries on markdown analysis of Salant Menswear Group Bottoms division
3/4/99	61	General A&A Audit - FYE 01/02/99	2.4	Follow up on managements queries on markdown analysis of Perry Ellis division
3/4/99	61	General A&A Audit - FYE 01/02/99	2.5	Follow up on managements queries on markdown analysis of Children's division
3/4/99	61	General A&A Audit - FYE 01/02/99	2.1	Follow up of manager's queries on markdown analysis of Dress shirt division
3/5/99	61	General A&A Audit - FYE 01/02/99	1.4	Transfer in of documents and retransfer to senior.
3/5/99	61	General A&A Audit - FYE 01/02/99	2.5	Follow up of queries on standard costing and book to roll forward
3/5/99	61	General A&A Audit - FYE 01/02/99	2.6	Follow up on managements queries on markdown analysis of Accessories division
3/8/99	61	General A&A Audit - FYE 01/02/99	3.2	Finalization of inventory workpapers which had outstanding items after following up with client
3/8/99	61	General A&A Audit - FYE 01/02/99	1.3	Review of notes payable work done by staff to determine what was still outstanding
3/8/99	61	General A&A Audit - FYE 01/02/99	3.6	Going through markdown reserve queries with manager and updating
3/8/99	61	General A&A Audit - FYE 01/02/99	2.9	Receipt of transferred documents from e-mail and retransfer to Salant
3/9/99	61	General A&A Audit - FYE 01/02/99	1.3	Completion of long term debt audit workpapers
3/9/99	61	General A&A Audit - FYE 01/02/99	4.1	Review of post closing journal entries
3/9/99	61	General A&A Audit - FYE 01/02/99	2.3	Follow up of accounts receivable reserve
3/9/99	61	General A&A Audit - FYE 01/02/99	3.3	Printing of inventory markdown reserve workpapers
3/10/99	61	General A&A Audit - FYE 01/02/99	2.5	Clearing partner's queries on inventory
3/10/99	61	General A&A Audit - FYE 01/02/99	1.2	Review of post closing journal entries
3/10/99	61	General A&A Audit - FYE 01/02/99	2.6	Follow up of markdown reserves
3/10/99	61	General A&A Audit - FYE 01/02/99	2.4	Follow up of accounts receivable reserve
3/10/99	61	General A&A Audit - FYE 01/02/99	2.3	Completion of long term debt audit workpapers
3/11/99	61	General A&A Audit - FYE 01/02/99	1.5	Finalization of long term debt audit workpapers
3/11/99	61	General A&A Audit - FYE 01/02/99	3.4	Review of post closing journal entries
3/11/99	61	General A&A Audit - FYE 01/02/99	2.9	Follow up changes required for accounts receivable reserves per discussion with management

<i>Individual Diaries by Date</i> <b>Salant Corporation</b> December 30, 1999 - May 11, 1999
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Professional Hours for: MS

Michelle Sternberg

<b>Date</b>	<b>Project Code</b>	<b>Project Grouping</b>	<b>Hours</b>	<b>Description</b>
3/11/99	61	General A&A Audit - FYE 01/02/99	3.2	Following up changes made to markdown reserves per discussion with management
3/12/99	61	General A&A Audit - FYE 01/02/99	2.1	Review of post closing journal entries
3/12/99	61	General A&A Audit - FYE 01/02/99	1.4	Follow up of inventory work required by Miami Deloitte & Touche
3/12/99	61	General A&A Audit - FYE 01/02/99	2.6	Tying operating statements of Licensing division to general ledger for Miami Deloitte & Touche
3/12/99	61	General A&A Audit - FYE 01/02/99	1.3	Preparation of inventory audit program
3/12/99	61	General A&A Audit - FYE 01/02/99	3.6	Review of client prepared documents
3/16/99	61	General A&A Audit - FYE 01/02/99	8	Sorting out documents for client prepared documents file
3/17/99	61	General A&A Audit - FYE 01/02/99	5.7	Review of post closing journal entries
3/18/99	61	General A&A Audit - FYE 01/02/99	4.2	Review of post closing journal entries
3/18/99	61	General A&A Audit - FYE 01/02/99	0.4	Follow up queries on accounts receivable reserves
3/18/99	61	General A&A Audit - FYE 01/02/99	1.4	Follow up queries on markdown reserves
3/19/99	61	General A&A Audit - FYE 01/02/99	2.6	Review of post closing journal entries
3/19/99	61	General A&A Audit - FYE 01/02/99	1.8	Transfer of documents to senior
			<u>316.0</u>	



**Individual Diaries by Date**  
**Salant Corporation**  
**December 30, 1998 - May 11, 1999**

Professional Hours for: **MS**

**Michael Sullivan**

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/4/99	7	Disclosure Statement and Reorganization Plan	0.5	Review of bankruptcy disclosure statements
2/5/99	7	Disclosure Statement and Reorganization Plan	7.2	Review of bankruptcy disclosure statements
4/15/99	61	General A&A Audit - FYE 01/02/99	3.0	Review of tax provision
			<u>10.70</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: ST

Stephen Tesoriero

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
1/14/99	7	Disclosure Statement and Reorganization Plan	0.7	Discussion with client regarding the bankruptcy disclosure statement and audit fees
1/18/99	7	Disclosure Statement and Reorganization Plan	0.2	Discussion with client on revised assumptions for the bankruptcy disclosure statement
1/19/99	7	Disclosure Statement and Reorganization Plan	0.2	Discussion with client questions on revised assumptions for the bankruptcy disclosure statement
1/19/99	7	Disclosure Statement and Reorganization Plan	7.4	Revised pro forma financial statements for inclusion in the bankruptcy disclosure statement
1/20/99	7	Disclosure Statement and Reorganization Plan	0.5	Printed and faxed revised pro forma assumptions to Salant and outside counsel
1/20/99	7	Disclosure Statement and Reorganization Plan	4.3	Revised pro forma financial statements for different assumptions in the bankruptcy disclosure statement
1/20/99	7	Disclosure Statement and Reorganization Plan	0.2	Discussion with general counsel on revised assumptions for the bankruptcy disclosure statement
1/20/99	7	Disclosure Statement and Reorganization Plan	0.6	Discussion with controller on revised assumptions for the bankruptcy disclosure statement
1/22/99	7	Disclosure Statement and Reorganization Plan	2.7	Reviewed bankruptcy disclosure statement
1/29/99	7	Disclosure Statement and Reorganization Plan	0.5	Discussion regarding the employee benefit plan curtailment with controller
2/2/99	7	Disclosure Statement and Reorganization Plan	1.4	Conference call with Salant, D&T and outside counsel regarding the employee benefit plans
2/2/99	7	Disclosure Statement and Reorganization Plan	2.7	Review of prior year's working papers regarding the employee benefit plans and the financial statements disclosure
2/2/99	7	Disclosure Statement and Reorganization Plan	2.1	Accounting and auditing research performed on the employee benefit plan curtailment
2/2/99	7	Disclosure Statement and Reorganization Plan	0.4	Discussion regarding the employee benefit plan curtailment with D&T benefit consultant
2/2/99	7	Disclosure Statement and Reorganization Plan	0.2	Discussion regarding the employee benefit plan curtailment with general counsel
2/2/99	7	Disclosure Statement and Reorganization Plan	0.6	Discussion regarding the employee benefit plan curtailment with partner
2/5/99	7	Disclosure Statement and Reorganization Plan	3.2	Reviewed bankruptcy disclosure statement
3/25/99	8	Case Administration	1.3	Discussion with client attorney regarding fee application timing and format
3/25/99	8	Case Administration	1.2	Discussion with client attorney regarding fee application and procedures
3/26/99	8	Case Administration	4.6	Summarize and review fee application format
1/12/99	61	General A&A Audit - FYE 01/02/99	3.0	Preparation for audit planning meeting
1/14/99	61	General A&A Audit - FYE 01/02/99	0.4	Preliminary discussions regarding audit fee with partner
1/14/99	61	General A&A Audit - FYE 01/02/99	0.6	Preliminary discussions regarding audit fee with controller
1/14/99	61	General A&A Audit - FYE 01/02/99	0.8	Planning meeting with partner, manager, tax manager,
1/14/99	61	General A&A Audit - FYE 01/02/99	0.3	Meeting re:audit budget
1/19/99	61	General A&A Audit - FYE 01/02/99	0.4	Conversation with CFO, Controller and Partner re: 1998 audit fee
1/20/99	61	General A&A Audit - FYE 01/02/99	2.6	Prepared budget for audit fee for the 1/2/99 audit for discussion with Salant
1/21/99	61	General A&A Audit - FYE 01/02/99	4.1	Prepared budget for audit fee for the 12/31/00 audit fee (assuming only Perry Ellis going forward)
1/21/99	61	General A&A Audit - FYE 01/02/99	0.4	Discussion with controller regarding audit update issues
1/21/99	61	General A&A Audit - FYE 01/02/99	0.6	Discussed the budget for the audit fee 1/2/99 with controller
1/21/99	61	General A&A Audit - FYE 01/02/99	0.4	Discussed the budget for the audit fee 1/2/99 with partner
1/22/99	61	General A&A Audit - FYE 01/02/99	3.2	Reviewed audit planning documents
1/22/99	61	General A&A Audit - FYE 01/02/99	1.6	Finalized analysis for the audit fee for the 12/31/00 budget.
1/22/99	61	General A&A Audit - FYE 01/02/99	0.4	Discussed the budget for audit fee for the 12/31/00 audit fee with controller
1/22/99	61	General A&A Audit - FYE 01/02/99	0.4	Discussed the budget for audit fee for the 12/31/00 audit fee with partner
1/25/99	61	General A&A Audit - FYE 01/02/99	0.9	Reviewed audit planning documents
2/11/99	61	General A&A Audit - FYE 01/02/99	2.3	Reviewed draft 10-k with client
2/11/99	61	General A&A Audit - FYE 01/02/99	1.4	Reviewed current year issues with client
2/11/99	61	General A&A Audit - FYE 01/02/99	2.1	Reviewed prior year 10-K for meeting with client

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: ST

Stephen Tesoriero

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
				Review inventory progress and discussed inventory issues with
2/11/99	61 General A&A Audit - FYE 01/02/99		3.1	senior
2/11/99	61 General A&A Audit - FYE 01/02/99		0.8	Review planning documentation
2/11/99	61 General A&A Audit - FYE 01/02/99		1.6	Status update with client in Augusta, Ga.
2/11/99	61 General A&A Audit - FYE 01/02/99		2.7	Status update with staff in Augusta, Ga.
2/28/99	61 General A&A Audit - FYE 01/02/99		1.6	Discussions with staff regarding inventory status
2/28/99	61 General A&A Audit - FYE 01/02/99		2.6	Discussions with staff regarding status of accrued expenses
2/28/99	61 General A&A Audit - FYE 01/02/99		1.8	Discussions with staff regarding accounts receivable status
2/28/99	61 General A&A Audit - FYE 01/02/99		1.5	Discussions with staff regarding inventory status
3/1/99	61 General A&A Audit - FYE 01/02/99		3.8	Review inventory audit working papers
3/1/99	61 General A&A Audit - FYE 01/02/99		2.1	Review inventory issues with staff
3/1/99	61 General A&A Audit - FYE 01/02/99		1.9	Review planning documentation
3/2/99	61 General A&A Audit - FYE 01/02/99		2.3	Review of inventory audit working papers
3/2/99	61 General A&A Audit - FYE 01/02/99		1.6	Discussions with client regarding audit and report timing
3/2/99	61 General A&A Audit - FYE 01/02/99		0.8	Discussions with staff regarding staffing issues
3/2/99	61 General A&A Audit - FYE 01/02/99		1.3	Review current draft of the client's 10-K
3/2/99	61 General A&A Audit - FYE 01/02/99		1.7	Review accrued expenses working papers
3/2/99	61 General A&A Audit - FYE 01/02/99		2.4	Discussions with client regarding reporting issues
3/2/99	61 General A&A Audit - FYE 01/02/99		4.7	Review accounts receivable audit working papers
3/2/99	61 General A&A Audit - FYE 01/02/99		1.6	Discussions with client regarding accounts receivable reserves
3/2/99	61 General A&A Audit - FYE 01/02/99		4.5	Review inventory audit working papers
3/3/99	61 General A&A Audit - FYE 01/02/99		7.3	Review of inventory audit working papers
3/3/99	61 General A&A Audit - FYE 01/02/99		2.5	Review of pension liability working papers
3/4/99	61 General A&A Audit - FYE 01/02/99		2.0	Review of inventory reserve working papers
3/5/99	61 General A&A Audit - FYE 01/02/99		4.0	Review of inventory reserve working papers
3/8/99	61 General A&A Audit - FYE 01/02/99		2.9	Review of business restructuring issues
3/8/99	61 General A&A Audit - FYE 01/02/99		3.6	Review of adjusted inventory reserves
3/8/99	61 General A&A Audit - FYE 01/02/99		2.4	Review summary of misstatements passed
3/9/99	61 General A&A Audit - FYE 01/02/99		3.8	Review restructuring working papers
3/9/99	61 General A&A Audit - FYE 01/02/99		4.2	Review summary of misstatements passed
3/10/99	61 General A&A Audit - FYE 01/02/99		2.8	Review restructuring working papers
3/10/99	61 General A&A Audit - FYE 01/02/99		4.6	Meeting with client to discuss audit reserves and open items
				Discussions regarding the sale of John Henry and Manhattan
3/11/99	61 General A&A Audit - FYE 01/02/99		3.7	divisions
				Review business restructuring working papers with client in
3/16/99	61 General A&A Audit - FYE 01/02/99		5.6	Augusta, GA.
3/17/99	61 General A&A Audit - FYE 01/02/99		2.4	Review with client property, plant and equipment reconciliation
				Review business restructuring working papers with client in
3/19/99	61 General A&A Audit - FYE 01/02/99		1.0	Augusta, GA.
3/25/99	61 General A&A Audit - FYE 01/02/99		2.1	Discussions with engagement team regarding open issues
3/25/99	61 General A&A Audit - FYE 01/02/99		2.5	Follow up with client on accounts receivable and inventory reserves
				Review additional supporting information from client regarding
3/26/99	61 General A&A Audit - FYE 01/02/99		3.8	accounts receivable and and reserves
				Review disclosure requirements for restructuring charges and
3/31/99	61 General A&A Audit - FYE 01/02/99		4.7	discontinued operations
4/1/99	61 General A&A Audit - FYE 01/02/99		2.3	Review time and expense summaries
4/1/99	61 General A&A Audit - FYE 01/02/99		2.7	Review draft 10-K
4/1/99	61 General A&A Audit - FYE 01/02/99		1.2	Review summary of misstatements passed
4/2/99	61 General A&A Audit - FYE 01/02/99		1.6	Discussions with client on open issues
4/5/99	61 General A&A Audit - FYE 01/02/99		4.0	Review stock option and equity audit workpapers
4/6/99	61 General A&A Audit - FYE 01/02/99		1.6	Review disclosures for discontinued operations
4/6/99	61 General A&A Audit - FYE 01/02/99		2.4	Review draft 10-K
4/7/99	61 General A&A Audit - FYE 01/02/99		1.8	Review open items relating to the wrap up of the engagement
4/7/99	61 General A&A Audit - FYE 01/02/99		2.2	Review audit legal letter confirmations
4/8/99	61 General A&A Audit - FYE 01/02/99		0.5	Discussion with management regarding open items
				Review revised accounts receivable and inventory reserve schedules
4/8/99	61 General A&A Audit - FYE 01/02/99		2.5	received by the client
4/17/99	61 General A&A Audit - FYE 01/02/99		1.4	Review the reporting file for management review

*Individual Diaries by Date*  
**Salant Corporation**  
 December 30, 1999 - May 11, 1999

Professional Hours for: ST

Stephen Tesoriero

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
4/17/99	61	General A&A Audit - FYE 01/02/99	3.7	Completion of review files for partner review
4/17/99	61	General A&A Audit - FYE 01/02/99	2.8	Review final adjustments to the financial statements
4/18/99	61	General A&A Audit - FYE 01/02/99	2.3	Discussion with management regarding wrap up of the report
4/18/99	61	General A&A Audit - FYE 01/02/99	3.6	Discussions with client regarding the 10-K changes
4/18/99	61	General A&A Audit - FYE 01/02/99	2.2	Summarize and communicate 10-K comments and changes
4/18/99	61	General A&A Audit - FYE 01/02/99	5.7	Review the draft 10-K
4/19/99	61	General A&A Audit - FYE 01/02/99		Discussions with engagement team regarding the wrap up of the
			3.7	working papers
4/19/99	61	General A&A Audit - FYE 01/02/99	2.9	Discussion with management regarding wrap up of the report
4/19/99	61	General A&A Audit - FYE 01/02/99	1.7	Discussions with client regarding the 10-K changes
4/19/99	61	General A&A Audit - FYE 01/02/99	1.0	Summarize and communicate 10-K comments and changes
4/19/99	61	General A&A Audit - FYE 01/02/99	2.1	Review the draft 10-K
4/19/99	61	General A&A Audit - FYE 01/02/99	3.9	Review the reporting file for management review
5/3/99	61	General A&A Audit - FYE 01/02/99	1.0	Discussions with client regarding the 1st quarter review
5/5/99	61	General A&A Audit - FYE 01/02/99	2.0	Review of April 1999 results of operations
5/6/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	2.0	Discussions with client regarding the 1st quarter review
5/7/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	0.5	Discussions with client regarding the 1st quarter review
5/7/99	62	General A&A Audit - Interim Reporting FYE 01/01/00	1.5	Review of April 1999 results of operations
			<u>238.0</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1999 - May 11, 1999

Professional Hours for: JT

John Tighe

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
4/29/99	61	General A&A Audit - FYE 01/02/99	<u>3.5</u>	Secondary partner review of Form 10K
			<u>3.5</u>	

<b>Individual Diaries by Date</b> <b>Salant Corporation</b> <b>December 30, 1998 - May 11, 1999</b>
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Professional Hours for: KW

Keneth Webber

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
3/2/99	8	Case Administration	1.5	Diary for fee application
		General Information Systems Review -		Meeting with Audit Team and Senior Manager to
2/1/99	91	Audit 01/02/99	2.0	plan work
		General Information Systems Review -		
2/1/99	91	Audit 01/02/99	2.0	Meeting with Information Systems Director
		General Information Systems Review -		Documenting interview with client re:computer
2/2/99	91	Audit 01/02/99	2.0	systems
		General Information Systems Review -		
2/2/99	91	Audit 01/02/99	2.0	Planning and reading of prior year workpapers
		General Information Systems Review -		Meeting with client to update General
2/2/99	91	Audit 01/02/99	3.0	Understandings
		General Information Systems Review -		
2/3/99	91	Audit 01/02/99	1.0	Setting up interviews for following day.
		General Information Systems Review -		Reviewing prior internal control testing to plan
2/3/99	91	Audit 01/02/99	2.0	application testing.
		General Information Systems Review -		Application Testing (Cash Receipts) with
2/3/99	91	Audit 01/02/99	2.0	Account Receivable Supervisor
		General Information Systems Review -		Documenting General Computer Controls with
2/3/99	91	Audit 01/02/99	2.0	client
		General Information Systems Review -		Updating 10 areas of General Computer Controls
2/4/99	91	Audit 01/02/99	3.0	for Oracle Environment with client
		General Information Systems Review -		Interviewing Information Systems personnel
2/4/99	91	Audit 01/02/99	2.0	regarding Oracle Implementation
		General Information Systems Review -		Interviewing client regarding Electronic Data
2/4/99	91	Audit 01/02/99	2.0	Information and Oracle Implementation
		General Information Systems Review -		Review of Oracle Implementation, General
2/5/99	91	Audit 01/02/99	2.0	Ledger
		General Information Systems Review -		
2/5/99	91	Audit 01/02/99	2.0	Interview with client regarding General Computer
		General Information Systems Review -		Controls testing and changes at Salant
2/5/99	91	Audit 01/02/99	3.0	General Computer Control Testing in Thomson
		General Information Systems Review -		
2/8/99	91	Audit 01/02/99	4.0	Accounts payable conversion testing
		General Information Systems Review -		
2/8/99	91	Audit 01/02/99	4.0	General Ledger Conversion Testing
		General Information Systems Review -		
2/9/99	91	Audit 01/02/99	4.0	Completion and Review of workpapers
		General Information Systems Review -		Fixed assets conversion testing, interview with
2/9/99	91	Audit 01/02/99	4.0	Information Systems personnel
			<u>49.5</u>	

*Individual Diaries by Date*  
**Salant Corporation**  
December 30, 1998 - May 11, 1999

Professional Hours for: YZ

Y. Zhang

<u>Date</u>	<u>Project Code</u>	<u>Project Grouping</u>	<u>Hours</u>	<u>Description</u>
2/18/99	61	General A&A Audit - FYE 01/02/99	<u>2.0</u>	Organize audit binders
			<u>2.0</u>	

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: SA

Abrams, S.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/1/99		\$ 402.28	\$ 34.63	\$ 129.15	\$ 5.00	\$ 571.06
2/2/99			12.29		5.00	17.29
2/3/99			45.04		5.00	50.04
2/4/99			8.74		5.00	13.74
2/5/99			7.39		5.00	12.39
3/14/99					14.10	14.10
<b>Total</b>	<b>\$ -</b>	<b>\$ 402.28</b>	<b>\$ 108.09</b>	<b>\$ 129.15</b>	<b>\$ 39.10</b>	<b>\$ 678.62</b>



**Individual Expenses By Date**  
**Salant Corporation**  
**December 29, 1998 - May 11, 1999**

**Professional Fees:** DB

Benick, D.

<b>Date</b>	<b>Airfare</b>	<b>Hotel</b>	<b>Meals</b>	<b>Trans.</b>	<b>Other</b>	<b>Total</b>
1/14/99			\$ 21.00	\$ 39.65		\$ 60.65
Total	\$ -	\$ -	\$ 21.00	\$ 39.65	\$ -	\$ 60.65

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: MB

Benjamin, M.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
12/29/98				\$ 14.00		\$ 14.00
12/29/98					68.60	68.60
12/29/98					67.48	67.48
3/1/99		100.57				100.57
3/1/99	404.00					404.00
3/1/99				10.00		10.00
3/1/99			12.14			12.14
3/1/99			82.01			82.01
3/2/99			537.00			537.00
3/3/99				-	14.00	14.00
<b>Total</b>	<b>\$ 404.00</b>	<b>\$ 100.57</b>	<b>\$ 631.15</b>	<b>\$ 24.00</b>	<b>\$ 150.08</b>	<b>\$ 1,309.80</b>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: JD

Daffner, J.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/1/99				\$ 115.70		\$ 115.70
2/2/99			18.61			18.61
2/6/99		351.76				351.76
2/6/99			32.13			32.13
2/6/99					21.00	21.00
2/6/99					5.00	5.00
2/6/99					5.00	5.00
2/8/99		507.85				507.85
2/8/99				116.35		116.35
2/8/99					15.00	15.00
2/8/99			18.54			18.54
2/8/99			19.74			19.74
2/9/99			14.23			14.23
2/9/99					18.00	18.00
2/9/99			9.67			9.67
2/10/99					16.00	16.00
2/10/99					18.65	18.65
2/11/99			21.13			21.13
2/15/99		405.78				405.78
2/15/99			5.82			5.82
2/15/99			13.49			13.49
2/16/99					12.51	12.51
2/16/99					3.44	3.44
2/16/99			8.78			8.78
2/16/99				109.53		109.53
2/17/99			18.33			18.33
2/18/99			7.59			7.59
2/18/99			16.23			16.23
2/18/99					5.00	5.00
2/21/99				273.65		273.65
2/22/99		1,166.27				1,166.27
2/22/99					55.67	55.67
2/22/99			36.80			36.80
2/22/99			4.72			4.72
2/22/99				7.00		7.00
2/23/99					13.19	13.19
2/23/99					5.00	5.00
2/23/99			17.35			17.35
2/24/99				17.36		17.36

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: JD

Daffner, J.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/25/99			15.21			15.21
2/25/99				16.77		16.77
2/25/99				31.24		31.24
2/27/99			23.84			23.84
2/28/99			9.38			9.38
3/2/99					18.36	18.36
3/2/99			5.00			5.00
3/2/99			22.17			22.17
3/2/99				3.00		3.00
3/3/99			80.66			80.66
3/3/99			22.92			22.92
3/3/99				12.65		12.65
3/4/99			54.51			54.51
3/5/99					20.00	20.00
3/5/99			30.68			30.68
3/6/99			130.29			130.29
3/6/99				11.75		11.75
4/2/99				805.56		805.56
4/3/99				50.00		50.00
Total	\$ -	\$ 2,431.66	\$ 657.82	\$ 1,570.56	\$ 231.82	\$ 4,891.86

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: MD

Dukhi, M.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/1/99				\$ 23.00		\$ 23.00
2/1/99	329.00					329.00
2/2/99			18.71			18.71
2/3/99			57.54			57.54
2/3/99			19.58			19.58
2/3/99					26.36	26.36
2/4/99			66.00			66.00
2/5/99			14.53			14.53
2/5/99				24.00		24.00
2/5/99				23.00		23.00
2/5/99			11.63			11.63
2/5/99		400.98				400.98
2/8/99					20.00	20.00
2/8/99		693.00				693.00
2/8/99				35.00		35.00
2/8/99				22.20		22.20
2/8/99			9.00			9.00
2/8/99			5.00			5.00
2/9/99			58.20			58.20
2/9/99			29.29			29.29
2/10/99			91.29			91.29
2/10/99			43.63			43.63
2/12/99			22.00			22.00
2/12/99				21.25		21.25
2/12/99				33.00		33.00
2/12/99	708.00					708.00
2/12/99	708.00					708.00
2/12/99		447.75				447.75
2/15/99			22.00			22.00
2/15/99			38.93			38.93
2/15/99				40.00		40.00
2/15/99				22.25		22.25
2/16/99			40.56			40.56
2/16/99			22.00			22.00
2/17/99			25.44			25.44
2/17/99			75.40			75.40
2/18/99			22.00			22.00
2/18/99			33.75			33.75
2/19/99					20.00	22.00

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: MD

Dukhi, M.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/19/99			22.00			22.00
2/19/99		479.27				479.27
2/19/99		439.44				439.44
2/19/99		491.28				491.28
2/19/99			48.80			48.80
2/21/99					47.25	47.25
2/21/99		*1228.53				1,228.53
2/21/99					22.50	22.50
2/21/99		*1259.7				1,259.70
2/21/99	339.00					339.00
2/22/99			43.20			43.20
2/22/99	708.00			40.00		748.00
2/23/99					11.00	11.00
2/23/99			31.60			31.60
2/23/99			22.00			22.00
2/25/99			51.58			51.58
3/1/99	75.00					75.00
3/2/99					45.00	45.00
3/2/99				22.10		22.10
3/2/99			17.85			17.85
3/2/99		*1041.81				1,041.81
<b>Total</b>	<b>\$ 2,867.00</b>	<b>\$ 2,951.72</b>	<b>\$ 963.51</b>	<b>\$ 305.80</b>	<b>\$ 192.11</b>	<b>\$ 10,812.18</b>

\* Note: Hotel expenses for Donna Fuller, Michelle Sternberg and Mala Dukhi for fourteen consecutive days

**Individual Expenses By Date**  
**Salant Corporation**  
**December 29, 1998 - May 11, 1999**

**Professional Fees:** KE

Eberhard, K.

<b>Date</b>	<b>Airfare</b>	<b>Hotel</b>	<b>Meals</b>	<b>Trans.</b>	<b>Other</b>	<b>Total</b>
1/14/99				\$ 14.65		\$ 14.65
Total	\$ -	\$ -	\$ -	\$ 14.65	\$ -	\$ 14.65

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: FE

Eksteen, F.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
1/7/99			\$ 50.00	\$ -		\$ 50.00
2/21/99				19.00		19.00
2/21/99			36.00			36.00
2/21/99			58.00			58.00
2/21/99				20.00		20.00
2/21/99					22.19	22.19
2/21/99					20.70	20.70
2/21/99				20.00		20.00
2/21/99				19.00		19.00
2/21/99			41.00			41.00
2/21/99			51.00			51.00
2/21/99			12.00			12.00
2/21/99		406.80				406.80
2/21/99	319.08					319.08
2/21/99		95.85				95.85
2/21/99	329.00					329.00
2/25/99			95.00			95.00
2/25/99			76.00			76.00
2/26/99			65.00			65.00
2/26/99			180.00			180.00
2/27/99			54.00			54.00
3/2/99			46.00			46.00
3/3/99			12.00			12.00
3/3/99				20.00		20.00
3/3/99		732.96				732.96
3/4/99				18.00		18.00
3/8/99			12.00			12.00
3/8/99				14.00		14.00
3/12/99					21.51	21.51
3/16/99			51.00			51.00
3/21/99				74.75		1,110.92
3/21/99	351.41					351.41
3/23/99				16.00		16.00
3/30/99			12.00			12.00
4/9/99					20.10	20.10
4/14/99				17.00		17.00
4/15/99				18.00		18.00
4/16/99				19.00		19.00
4/19/99				17.00		17.00



**Individual Expenses By Date**  
**Salant Corporation**  
**December 29, 1998 - May 11, 1999**

**Professional Fees: FE**

Eksteen, F.

<b>Date</b>	<b>Airfare</b>	<b>Hotel</b>	<b>Meals</b>	<b>Trans.</b>	<b>Other</b>	<b>Total</b>
4/20/99				17.00		17.00
4/21/99				18.00		18.00
5/7/99				13.90		13.90
<b>Total</b>	<b>\$ 999.49</b>	<b>\$ 1,235.61</b>	<b>\$ 851.00</b>	<b>\$ 340.65</b>	<b>\$ 84.50</b>	<b>\$ 4,547.42</b>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: DF

Fuller, D.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
1/31/99				\$ 52.00		\$ 52.00
1/31/99	832.00					832.00
2/1/99				37.00		37.00
2/1/99			22.00			22.00
2/1/99	612.00					612.00
2/1/99		157.89				157.89
2/2/99			6.62			6.62
2/2/99				29.00		29.00
2/4/99						148.66
2/5/99				10.00		10.00
2/5/99		326.94				326.94
2/5/99				7.86		7.86
2/5/99					25.00	25.00
2/6/99			11.24			11.24
2/7/99						10.95
2/7/99			22.00			22.00
2/7/99		324.92				324.92
2/8/99			9.00			9.00
2/8/99			22.00			22.00
2/10/99			2.52			2.52
2/11/99					23.59	23.59
2/12/99		438.21				438.21
2/12/99					10.00	10.00
2/13/99	656.00					656.00
2/14/99		112.00				112.00
2/15/99			16.00			16.00
2/15/99			18.00			18.00
2/15/99						19.88
2/16/99			20.00			20.00
2/18/99			19.00			19.00
2/19/99					50.00	50.00
3/5/99			17.38			17.38
3/5/99			22.00			22.00
3/5/99					60.00	60.00
3/5/99				40.00		40.00
3/5/99					47.00	47.00
3/5/99	640.06					640.06
3/8/99			52.75			52.75
3/8/99			22.50			22.50

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: DF

Fuller, D.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
3/9/99			49.56			49.56
3/9/99			17.45			17.45
3/10/99			61.25			61.25
3/10/99			25.76			25.76
3/11/99			70.80			70.80
3/11/99			27.88			27.88
3/12/99			22.00			22.00
3/12/99			20.81			20.81
3/12/99					20.00	20.00
Total	<u>\$ 2,740.06</u>	<u>\$ 1,359.96</u>	<u>\$ 578.52</u>	<u>\$ 175.86</u>	<u>\$ 235.59</u>	<u>\$ 5,269.48</u>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: LP

Palmer, L.

<b>Date</b>	<b>Airfare</b>	<b>Hotel</b>	<b>Meals</b>	<b>Trans.</b>	<b>Other</b>	<b>Total</b>
2/8/99		\$ 349.31	\$ 22.50	\$ 53.30	\$ 5.00	\$ 430.11
2/9/99			7.50		5.00	12.50
2/10/99			14.00		5.00	19.00
2/11/99			6.00		5.00	11.00
2/12/99			12.75	53.30	5.00	71.05
2/15/99		276.88	17.00	159.90	5.00	458.78
2/16/99			18.00		5.00	23.00
2/17/99			12.00		5.00	17.00
2/18/99			13.00		5.00	18.00
2/18/99			11.00			11.00
2/19/99			21.00	53.30		74.30
2/19/99			7.00		5.00	12.00
2/22/99		726.22	14.00	53.30	5.00	798.52
2/23/99			19.00		5.00	24.00
2/24/99			16.00		29.50	45.50
2/25/99			12.00		5.00	17.00
2/26/99			5.00		5.00	10.00
2/27/99			18.00		5.00	23.00
2/28/99			4.00		5.00	9.00
3/1/99			5.00		5.00	10.00
3/2/99			3.00		5.00	8.00
3/3/99			13.00		5.00	18.00
3/4/99			15.00	53.30	5.00	73.30
3/5/99			17.00		5.00	22.00
3/6/99			14.00		5.00	19.00
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,352.41</b>	<b>\$ 316.75</b>	<b>\$ 426.40</b>	<b>\$ 139.50</b>	<b>\$ 2,235.06</b>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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**Professional Fees:** CS

Sanders, C.

<b>Date</b>	<b>Airfare</b>	<b>Hotel</b>	<b>Meals</b>	<b>Trans.</b>	<b>Other</b>	<b>Total</b>
2/1/99		\$ 226.75				\$ 226.75
2/2/99			23.50		12.26	35.76
<b>Total</b>	<b>\$ -</b>	<b>\$ 226.75</b>	<b>\$ 23.50</b>	<b>\$ -</b>	<b>\$ 12.26</b>	<b>\$ 262.51</b>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: MS

Sternberg, M.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/7/99	\$ 75.00			\$ -		\$ 75.00
2/7/99				34.00		34.00
2/7/99				40.00		40.00
2/8/99					5.00	5.00
2/8/99			8.30			8.30
2/9/99					5.00	5.00
2/10/99					5.00	5.00
2/11/99	75.00					75.00
2/11/99					5.00	5.00
2/12/99				31.00		31.00
2/12/99					5.00	5.00
2/14/99				34.00		34.00
2/14/99				31.00		31.00
2/15/99					5.00	5.00
2/16/99					5.00	5.00
2/17/99					5.00	5.00
2/18/99					5.00	5.00
2/19/99				44.00		44.00
2/19/99	75.00					75.00
2/19/99					5.00	5.00
2/21/99				34.00		34.00
2/21/99				30.00		30.00
2/22/99					5.00	5.00
2/23/99					5.00	5.00
2/24/99					5.00	5.00
2/25/99					5.00	5.00
2/26/99					5.00	5.00
2/27/99					5.00	5.00
2/28/99					5.00	5.00
3/1/99					5.00	5.00
3/2/99					5.00	5.00
3/3/99					5.00	5.00
3/4/99					5.00	5.00
3/5/99				34.00		34.00
3/5/99				34.00		34.00
3/5/99					5.00	5.00
3/7/99				34.00		34.00
3/7/99				30.00		30.00
3/12/99			22.00			22.00

**Individual Expenses By Date**  
**Salant Corporation**  
**December 29, 1998 - May 11, 1999**

**Professional Fees: MS**

Sternberg, M.

<b>Date</b>	<b>Airfare</b>	<b>Hotel</b>	<b>Meals</b>	<b>Trans.</b>	<b>Other</b>	<b>Total</b>
3/12/99				25.00		25.00
3/12/99				30.50		30.50
Total	<u>\$ 225.00</u>	<u>\$ -</u>	<u>\$ 30.30</u>	<u>\$ 465.50</u>	<u>\$ 110.00</u>	<u>\$ 830.80</u>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: ST

Tesoriero, S.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
1/7/99				\$ -	\$ 15.00	\$ 15.00
1/12/99			19.00			19.00
1/12/99				7.00		7.00
1/12/99				24.00		24.00
1/18/99				7.00		7.00
1/18/99				24.00		24.00
1/23/99					13.00	13.00
2/2/99					10.00	10.00
2/2/99				7.00		7.00
2/2/99				24.00		29.00
2/7/99	760.00					760.00
2/11/99		89.00				89.00
2/11/99			97.80			97.80
2/11/99			80.28			80.28
2/11/99				34.80		34.80
2/11/99		11.57				11.57
2/12/99			53.29			53.29
2/12/99			19.00			19.00
2/26/99				36.80		36.80
2/27/99	75.00					75.00
2/27/99			168.60			168.60
2/27/99		89.00				89.00
2/27/99	369.00					369.00
2/27/99		11.57				11.57
2/28/99		11.57				11.57
2/28/99			90.64			90.64
2/28/99		89.00				89.00
2/28/99			109.65			109.65
2/28/99			40.66			40.66
3/1/99		11.57				11.57
3/1/99		63.20				63.20
3/1/99		96.25				96.25
3/1/99		89.00				89.00
3/2/99		11.57				11.57
3/2/99		89.00				89.00
3/4/99				8.13		8.13
3/4/99				24.00		24.00
3/4/99				7.00		7.00
3/4/99				36.60		36.60



<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: ST

Tesoriero, S.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
3/4/99	351.41					351.41
3/6/99					20.00	20.00
3/7/99					40.62	40.62
3/7/99		10.27				10.27
3/7/99		79.00				79.00
3/7/99		10.27				10.27
3/7/99		79.00				79.00
3/8/99			24.00			24.00
3/8/99		11.57				11.57
3/8/99		89.00				89.00
3/8/99		11.57				11.57
3/8/99		89.00				89.00
3/9/99					6.93	6.93
3/9/99		11.57				11.57
3/9/99		89.00				89.00
3/9/99		11.57				11.57
3/9/99		89.00				89.00
3/10/99				7.00		7.00
3/10/99				24.00		24.00
3/10/99				6.50		6.50
3/10/99					9.30	9.30
3/10/99					43.00	43.00
3/10/99		11.57				11.57
3/10/99		89.00				89.00
3/10/99		11.57				11.57
3/10/99		89.00				89.00
3/11/99		11.57				11.57
3/11/99		89.00				89.00
3/15/99			116.21			116.21
3/15/99	739.62					739.62
3/16/99			24.31			24.31
3/16/99			8.00			8.00
3/16/99				28.80		28.80
3/16/99				56.72		56.72
3/16/99	369.00					369.00
3/16/99					102.65	102.65
3/25/99			64.65			64.65
3/27/99			19.00			19.00
3/27/99				7.00		7.00

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: ST

Tesoriero, S.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
3/27/99				10.00		10.00
3/27/99				6.50		6.50
3/30/99				24.00		24.00
3/30/99			43.29			43.29
3/31/99				24.00		24.00
4/9/99					46.36	46.36
4/12/99				24.00		24.00
4/13/99				7.00		7.00
4/13/99				22.00		22.00
4/13/99				8.13		8.13
4/15/99					10.85	10.85
4/15/99				7.00		7.00
4/15/99				22.00		22.00
4/15/99			24.00			24.00
4/16/99					15.00	15.00
4/16/99				7.00		7.00
4/16/99				22.00		22.00
4/16/99			24.00			24.00
4/16/99			54.20			54.20
4/17/99					35.00	35.00
4/17/99			10.00			10.00
4/17/99				7.00		7.00
4/17/99				22.00		22.00
4/17/99				8.13		8.13
4/18/99					24.00	24.00
4/18/99				7.00		7.00
4/18/99				22.00		22.00
4/18/99				8.13		8.13
4/19/99					22.00	22.00
4/19/99				24.00		24.00
4/21/99					12.00	12.00
5/13/99				24.00		24.00
4/17/09			24.00			24.00
<b>Total</b>	<b>\$ 2,664.03</b>	<b>\$ 1,544.83</b>	<b>\$ 1,114.58</b>	<b>\$ 676.24</b>	<b>\$ 425.71</b>	<b>\$ 6,430.39</b>

<b>Individual Expenses By Date</b> <b>Salant Corporation</b> <b>December 29, 1998 - May 11, 1999</b>
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Professional Fees: KW

Webber, K.

<u>Date</u>	<u>Airfare</u>	<u>Hotel</u>	<u>Meals</u>	<u>Trans.</u>	<u>Other</u>	<u>Total</u>
2/1/99					\$ 5.00	\$ 5.00
2/1/99			3.51			3.51
2/1/99			7.67			7.67
2/2/99					5.00	5.00
2/2/99			14.24			14.24
2/2/99			10.03			10.03
2/3/99					5.00	5.00
2/4/99					5.00	5.00
2/4/99			4.47			4.47
2/4/99			63.57			63.57
2/5/99				69.88		69.88
2/5/99		402.28				402.28
2/5/99					5.00	5.00
2/5/99			5.00			5.00
2/8/99					5.00	5.00
2/8/99			16.26			16.26
2/8/99			9.70			9.70
2/9/99		189.84				189.84
2/9/99				80.28		80.28
3/4/99					5.95	5.95
3/19/99					5.41	5.41
<b>Total</b>	<b>\$ -</b>	<b>\$ 592.12</b>	<b>\$ 134.45</b>	<b>\$ 150.16</b>	<b>\$ 41.36</b>	<b>\$ 918.09</b>

**EXHIBIT V**

**PROFESSIONAL BILLING RATES**

<b>Salant Corporation</b> <b>Deloitte &amp; Touche LLP</b> <b>Billing Rates for Professionals</b> <b>December 29, 1998 - May 11, 1999</b>
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Sum of Hours		
Name	Billing Rate	Total
Abrams, S.	\$140	34.0
Benjamin, M.	\$460	89.2
Cohen, N.	\$430	0.5
Daffner, J.	\$150	272.5
Dukhi, M.	\$185	274.0
Eksteen, F.	\$250	209.0
Fuchs, M.	\$400	1.4
Fuller, D.	\$200	445.5
Goldstein, R.	\$320	11.0
Imp, S.	\$450	14.5
Palmer, L.	\$175	197.0
Sair, E.	\$600	1.0
Sanders, C.	\$450	12.0
Sternberg, M.	\$185	316.0
Sullivan, M.	\$495	10.7
Tesoriero, S.	\$340	238.0
Tighe, J.	\$550	3.5
Webber, K.	\$190	49.5
Zhang, Y	\$140	2.0
<b>Grand Total</b>		<b>2181.3</b>